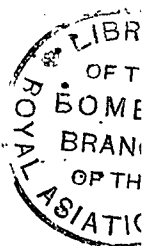

REPORTS
ON THE
OPERATIONS IN CONNECTION WITH THE
INCOME TAX

IN THE
BOMBAY PRESIDENCY

FOR THE YEAR 1894-95.



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FROM

G. B. REID, ESQUIRE,
Commissioner, Northern Division;

TO

THE SECRETARY TO GOVERNMENT,
Financial Department.

Ahmedabad, 2nd September 1895.

SIR,

I have the honour to submit the Annual Report on the working of the Income Tax Act in the districts of the Northern Division, including Deesa, for the year 1894-95, together with the reports, as per margin, of the Collectors and the Cantonment Magistrate, Deesa. The following returns, compiled in my office, are appended:—

• Ahmedabad Collector's No. 2417, dated 29th July 1895, with accompaniments.
• Palanpur Political Superintendent's No. 2241 of 29th July 1895, with accompaniments.
• Kaira Collector's No. 2180, dated 27th June 1895, with accompaniments.
• Panch Mahals Collector's No. 2428, dated 11th July 1895, with accompaniments.
• Broach Collector's No. 2572, dated 20th July 1895, with accompaniments.
• Surat Collector's No. 2113, dated 19th June 1895, with accompaniments.
• Surat Collector's No. 2112, dated 19th June 1895, with accompaniments.
• Thana Collector's No. 4335, dated 2nd July 1895, with accompaniments.

Return No. III.—Statement showing the collections of the tax under the Act.

Return No. IV.—Statement showing the original and final demands and uncollected balances of sums due.

*Return No. V.**—Classified statement of the incomes on which the tax was collected.

Return No. VI.—Statement of expenditure incurred in the assessment and collection of the tax.

Return No. VII.—Statement showing the total assessment and collections in each taluka of the districts in the Northern Division.

2. Returns Nos. I and II will be submitted direct by the Accountant General.

3. Returns Nos. III, IV and V agree with each other under each part. The apparent discrepancy noticeable between the total amounts shown in column 22 of Return No. III and column 20 of Return No. IV is due to the fact that over-collections amounting to Rs. 731 which remained unrefunded at the close of the year though included in Return No. III do not find a place in Return No. IV; the latter agrees with Return No. V under each part, penalties being excluded.

4. Appendix A showing the collections brought on to the books of the Accountant General and those shown by the Collectors in their returns is appended with a memorandum explaining the differences in the two sets of figures.

Administration.

5. The assessment lists were, as usual, made out by the Mamlatdars and Mahalkaris for the Talukas and Mahals under their charge except in the cities of

* Not printed.

Ahmedabad, Broach and Surat where the Huzúr Deputy Collectors did the work. In the Cantonment of Deesa the Cantonment Magistrate framed the list. They were based on the final demand of the previous year, supplemented by local experience and fresh independent inquiries made by the assessing officers. The lists thus prepared were scrutinized by the Assistant and Deputy Collectors and subsequently by the Collectors before submission to the Commissioner for sanction to their publication under Government Resolution No. 3058, dated 1st September 1893. On the whole they seem to have been made out with care.

Revision.

6. The powers of revision under Section 25 of the Act were as a rule exercised by the Assistant and Deputy Collectors within their respective charges, while in the cities of Ahmedabad, Surat and the Deesa Cantonment the assessing officers themselves exercised the powers as heretofore. In the town of Kaira, the city of Broach, and in all but five villages of the Salsette Taluka of the Thana District the powers of revision rested with the Huzúr Deputy Collector.

Supervision.

7. The Collectors having been appointed Commissioners under Section 27 of the Act exercised general supervision in the districts under their charge. It will be seen from the figures as per margin that 99 appeals as against 138 of the preceding year were preferred to the Commissioners. There has been an appreciable decline in the number of appeals in Ahmedabad and Surat and it may be noted that in Ahmedabad 1893-94 showed a great decrease from the 51 of the year preceding. The Collector of Thana states that there were only two special appeals made to him but they do not seem to have been made under Section 27. No appeal was heard by the Collector of Panch Mahals. Two appeals remained undisposed of in the Broach District at the close of the year, but they were decided shortly after in May. No reason for the delay is given by the Collector.

Original Demand.

8. The original demand amounted to Rs. 4,51,862 from 16,807 assesses as against Rs. 4,54,968 from 16,856, showing a decrease both in the number of assesses and the amount.

9. The amount reduced on successful petitions of objections was Rs. 24,157 as against Rs. 22,428 of the previous year. Penalties to the extent of Rs. 112 were imposed on 172 persons. The amount on account of previous year's arrears was Rs. 2,859. The net amount for collection thus stood at Rs. 4,30,676, out of which Rs. 4,23,912 were realized within the year, leaving Rs. 6,764 outstanding, nearly half of which has been, or is proposed to be, written off. The subjoined table gives for each district the details of the original and final demands, the collections and the balances :—

District.	ORIGINAL DEMAND.		FINAL DEMAND.								
			I.—Salaries.		II.—Companies.		III.— Securities.	IV.—Other sources of Income.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	Amount.	No.	Amount.	No.	Amount.
		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.
Ahmedabad	5,544	1,81,994	184	5,849	22	22,341	506	4,914	1,43,892	5,173	1,72,588
Deesa	124	2,525	4	56	...	...	...	118	2,319	122	2,375
Kaira	3,385	79,789	80	659	...	...	...	2,104	74,339	3,164	74,998
Panch Mahals	756	16,098	34	949	...	...	...	705	14,133	739	15,132
Broach	1,786	48,021	113	2,697	4	799	...	1,592	41,042	1,709	44,538
Surat	3,481	85,056	76	1,669	...	...	219	3,228	80,265	3,384	82,153
Thapa	1,771	38,385	17	424	...	...	...	1,667	35,497	1,684	35,921
Total ...	16,807	4,51,862	483	12,303	26	23,140	725	15,328	3,91,537	15,975	4,27,705

District.	FINAL DEMAND— continued.		Arrears of pre- vious year.	Grand Total.	Gross Collec- tions.	Re- funds.	Net Collec- tions.	Balance outstanding, including amount written off and remitted.	REMARKS.
	Penalties.*								
	No.	Amount.							
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ahmedabad	111	56	1,842	1,74,486	1,71,080	677	1,70,353	4,133	*Includes Rs. 547 remaining to be refunded at the close of the year.
Deesa	20	8	2	2,385	2,337	...	2,337	48	
Kaira	...	...	195	75,193	75,621	262	75,359	381	
Panch Mahals	...	...	117	15,249	14,914	87	14,827	422	†Includes Rs. 129 remaining to be refunded at the close of the year.
Broach	41	48	92	44,378	45,241	962	44,279†	728	
Surat	...	...	321	82,474	81,937	340	81,597‡	932	‡Includes Rs. 55 remaining to be refunded.
Thana	...	...	90	36,011	35,995	104	35,891	120	
Total	172	112	2,859	4,30,676	4,27,075	2,432	4,24,643	6,764	

10. The increase in the final demands under Parts I and III is slight and calls for no remark. But there is a striking fall in the amount under Part II which is due, as explained by the Collectors, to the cotton spinning and weaving mills having worked at a loss in Ahmedabad and Broach during the year.

11. The original and the final demands under Part IV—other sources of income—as compared with the corresponding figures of the preceding year, are exhibited in the following table:—

District.	ORIGINAL DEMAND.		FINAL DEMAND.	
	Number.	Amount.	Number.	Amount.
		Rs.		Rs.
Ahmedabad ... { 1893-94	5,272	1,51,411	4,999	1,42,809
... { 1894-95	5,285	1,53,249	4,914	1,43,892
	+13	+1,838	-85	+1,083
Deesa ... { 1893-94	120	2,477	119	2,449
... { 1894-95	120	2,469	118	2,319
	...	-8	-1	-180
Kaira ... { 1893-94	3,382	79,054	3,147	74,450
... { 1894-95	3,305	79,130	3,104	74,339
	-77	+76	-43	-111
Panch Mahals ... { 1893-94	753	14,631	731	13,877
... { 1894-95	722	15,149	705	14,183
	-31	+518	-26	+306
Broach ... { 1893-94	1,598	43,105	1,542	41,296
... { 1894-95	1,609	44,475	1,592	41,042
	+71	+1,370	+50	-254
Surat ... { 1893-94	3,384	87,524	3,232	83,074
... { 1894-95	3,305	83,162	3,228	80,265
	-79	-4,362	-4	-2,809
Thana ... { 1893-94	1,743	36,849	1,654	34,869
... { 1894-95	1,754	37,961	1,667	35,497
	+11	+1,112	+13	+628
Total ... { 1893-94	16,252	4,15,051	15,424	3,92,824
... { 1894-95	16,160	4,15,595	15,328	3,91,537
	-92	+544	-96	-1,287

The fluctuations in the final demand of the Surat District are most striking, and they are due to the unfavourable season. The other districts do not call for any special remark.

12. On the whole there was a rise in the original demand and a decline in the number of payers, while the final demand shows a falling off both in the number of assesseees and the amount of the tax. The decrease in Surat and Broach is stated by the Collectors to be due to the depression in the cotton industry. The fluctuations in the remaining districts do not call for remark.

13. The following table gives for each district details as to the number of persons originally assessed, the number of petitions of objections made against the original assessments, percentage of petitions to assessees, the percentage of reductions on objections, and the incidence of the tax :—

District.	Number of persons originally assessed.	Number of objection petitions.	Percentage of Petitions to assessees.	Percentage of reductions on objections.	INCIDENCE OF THE TAX UNDER PARTS I, II, III AND IV.			
					Population of the District.	Per head of Population.	Per head of Tax-payer.	Number of persons to one Tax-payer.
						Rs. a. p.	Rs. a. p.	
Ahmedabad ...	5,544	2,221	40	5.16	921,712	0 3 0	33 5 9	178
Deesa ...	124	31	25	5.9	8,765	0 4 4	19 7 5	71
Kaira ...	3,365	1,263	37.5	6	871,589	0 1 4	23 11 3	275
Panch Mahals ...	756	185	24.47	6	313,417	0 0 9	20 7 7	424
Broach ...	1,786	927	51.9	7.2	341,490	0 2 1	26 0 11	199
Surat ...	3,461	905	26.1	3.4	619,989	0 2 0	24 4 5	192
Thána ...	1,771	328	18.5	6.42	819,580	0 0 8	21 5 4	486
Total ...	16,807	5,860	34.8	5.3	3,926,542	0 1 9	26 12 4	245

14. In all 5,860 or 34.8 per cent. of the assessees appealed against the assessment as compared with 5,952 or 35.3 per cent. of the preceding year. Of the former 5,761 were made under section 25 and 99 under section 27 of the Act. The amount reduced on successful petitions of objections was 5.3 per cent. of the original assessment as against 4.9 of the last year. Thus on the whole the result of revision was slightly more favourable to the objectors than in the previous year. Contrasting the figures of each district for the current year with those of the preceding year it appears that the proportion of objections rose in Ahmedabad, Deesa and Broach with a corresponding increase in the ratio of reduction on objection. Whereas in Kaira, Panch Mahals and Thána the reduction in the ratio of objections was accompanied by an increase in the proportion of reduction of the amount of tax. In Surat there was a diminution both in the percentages of objections and reduction on objections.

During the year the percentage of objections was highest in Broach and lowest in Thána.

15. The average incidence of tax per head of population remained the same as the last year, viz. 1 anna and 9 pies. The incidence per head of tax-payers fell from Rs. 26-15-9 to Rs. 26-12-4.

16. The following table shows the variations in each class under Part IV consequent on revision :—

Class.	AHMEDABAD.		DEESA.		KAIRA.		PANCH MAHALS.		BROACH.		SURAT.		THÁNA.		TOTAL.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I ...	1,820	...	20	...	1,230	...	50	...	300	...	320	10	470	10	4,210	20
II ...	1,290	...	10	...	405	...	...	45	225	...	240	...	165	45	2,335	90
III ...	800	...	16	...	260	...	120	...	269	...	100	...	320	20	1,438	20
IV ...	760	...	...	...	308	...	84	...	...	56	175	28	112	28	1,379	112
V ...	140	...	...	...	175	...	...	...	35	...	280	...	175	35	805	35
VI ...	420	...	...	...	234	...	84	...	120	...	42	...	126	42	1,092	42
VII ...	582	...	...	...	435	...	98	...	428	...	82	65	178	211	1,803	276
VIII ...	1,814	...	26	...	259	...	86	...	398	...	536	...	479	29	3,648	29
IX ...	732	...	78	...	495	...	151	...	...	276	610	...	668	...	2,734	276
X ...	1,499	...	...	...	810	...	339	...	1,081	...	565	...	10	392	3,804	392
XI ...	...	...	...	...	...	729	...	...	911	...	...	...	573	...	573	729
XII ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	911	...
XIII ...	...	...	...	...	1,349	...	...	...	...	...	...	...	...	...	1,349	...
XIV ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XV ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	9,357	...	150	...	5,520	729	1,012	45	3,764	332	3,000	103	3,276	812	28,079	2,021
	-9,357	...	-150	...	-4,791	...	-967	...	-3,432	...	-2,897	...	-2,464	...	-24,058	...

The table includes the results of appeal proceedings only.

17. The total reductions amounted to Rs. 26,079, while enhancements were made to the extent of Rs. 2,021, the net reduction being thus Rs. 24,058 against

Rs. 22,226 of the previous year. An analysis of these figures shows that the net reductions in the lower classes amounted to Rs. 10,938 against Rs. 11,246 in the previous year, and in the upper classes (from VII to XV) they amounted to Rs. 13,120 against Rs. 10,980. The table given in the margin furnishes a further analysis of the net reductions in each district as compared with the previous year. The fluctuations in Broach are most striking and, as explained by the Collector, they are due to the depression in the mill industry. Surat shows improvement as compared with the last year. In Ahmedabad the amount reduced on revision was slightly larger, and the Collector states that many petitions of objections were preferred in consequence of the original demand having

District.	1894-95.	1893-94.
	Rs.	Rs.
Ahmedabad ...	9,357	8,602
Deesa ...	150	28
Kaira ...	4,791	4,603
Panch Maháls ...	967	754
Broach ...	3,432	1,809
Surat ...	2,897	4,450
Thána ...	2,464	1,980
Total ...	24,058	22,226

been fixed higher; but the final demand is still larger than the previous year and it would appear that assesseees who would otherwise have escaped have been brought on the list, which reflects credit on the assessing officer.

The Collector of Kaira observes:—"I think there can be little doubt that the conclusion that there is too much appealing, thus throwing much extra and useless work on all concerned, is right. It would be well if the law allowed some method of limiting appeals year in year out when once the case has been looked into by the appellate authority, and the assessing officer certifies that there has been no change in the assesseees' circumstances since the previous year." But there has been only a slight increase in the proportion of appeals, while 6 per cent. were reduced as compared with 5.8 per cent. last year. This hardly tends to show that there were a greater number of frivolous appeals than usual.

Final Demand.

18. The final demand under all parts amounted to Rs. 4,27,705 against Rs. 4,32,540 in the preceding year, the net decrease being Rs. 4,835. To take each part separately, under Parts I and III there was an increase of Rs. 533 and Rs. 161 respectively, and Ahmedabad was the chief contributor. Under Parts II and IV the net decrease was Rs. 4,242 and Rs. 1,287 respectively. As to the former, the depressed state of the mill industry accounts for the decrease. Explanation has already been furnished elsewhere as regards Part IV.

Penalties to the amount of Rs. 112 in 172 cases were inflicted against Rs. 91 in 197 cases. In Ahmedabad the number of cases was smaller, 111 against 157. This year the penal provision of the Act had to be resorted to in the Broach City in consequence of wilful neglect on the part of 41 assesseees to pay the tax. In Deesa there were 20 cases against 39 of the previous year in which the penal provision had to be enforced. No great difficulty was experienced in the realization of the tax in other districts and consequently no penalties had to be levied.

19. The amount of outstanding balance at the close of the year was 6,764 or 1.1 of the total amount for collection against 4,484 or 1.03 per cent. of the previous year.

The following table gives details for each district:—

District.	Amount outstanding.	Since collected.	Written off.	Proposed to be written off.	Pending decision on appeal.	In course of recovery.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ahmedabad ...	4,133	1,083	1,668	...	...	1,382	
Deesa ...	48	16	28	...	...	4	
Kaira ...	381	70	133	55	...	123	
Panch Maháls ...	422	87	...	...	...	335	
Broach ...	728	282	*401	...	...	45	
Surat ...	932	45	287	465	...	135	
Thána ...	120	...	100	...	...	20	
Total ...	6,764	1,583	2,617	520	...	2,044	* Rs. 371 was remitted on appeal after the 31st March 1895.

20. *Return No. V.*—This return shows the distribution of the tax over the different sources of income brought under the operation of the Act. The distribution of the amount collected over the main heads is given in the subjoined table:—

Heads.	Amount.	Percentage on Total.
	Rs.	
I.—Salaries	12,054	2·8
II.—Companies	23,083	5·4
III.—Securities	725	0·2
IV.—Other sources—		
(a) Profession	18,686	4·4
(b) Commerce	2,87,179	67·8
(c) Transport	1,031	0·2
(d) Trade	48,857	11·5
(e) Manufacture	25,358	6·
(f) Property	6,828	1·6
Total, Part IV ...	3,87,939	91·5
Grand Total ...	4,23,801	100

As usual, commerce paid more than half the amount of the tax collected, *viz.* 67·8 per cent. of the total amount, while trade was next and paid 11·5 per cent.

21. Appendix B* shows the distribution, by districts, of the principal sources of income under Part IV. Money-lending, which is included under "Commerce," has as usual contributed the largest amount, *viz.* Rs. 1,68,420, out of the total collection of Rs. 4,23,801.

22. *Return No. VI.*—The total expenditure incurred in the collection amounted to Rs. 2,503-6-9 as against Rs. 2,393-3-8 of the preceding year. The greater part of this expenditure was incurred in Broach, Thana and Kaira on account of the temporary clerical establishments entertained for the collection of the tax. The cities of Surat and Ahmedabad had small permanent establishments. In the Panch Mahals district no expenditure was incurred in the assessment and collection of the tax. The work was there done by the ordinary revenue establishment. The figures given in the statement have been verified by the Accountant General.

23. *Return No. VII* shows the assessment and collection of the tax in each taluka of the districts of this Division. The difference of Rs. 2,617 between the balance outstanding on the 1st April as shown in this return and in column 21 of Return No. IV is the result of the omission from Return No. VII of arrears of previous years which were written off though included in Return No. IV.

General Remarks.

The administration of the Act is on the whole satisfactory. I would invite attention to the remarks in the concluding paragraph of last year's report. I quite concur with Mr. Spence that in the large trade centres, such as Ahmedabad, Broach and Surat, the wealthier classes at present get off very lightly, but I am not quite certain that it would be worth while to keep up any large special establishment. Very much depends on the assessing officers, and they can even now, by closer attention to the matter, do much to rectify irregularities and omissions.

I have the honour to be,

Sir,

Your most obedient Servant,

G. B. REID,

Commissioner, N. D.

RETURN No. III.

Statement showing the Collections of the Tax under Act II of 1886 in the year 1894-95 in the Northern Division.

Class.	Rate of Income included in each Class.	I.—SALARIES, PENSIONS, ANNUITIES, AND GRATUITIES PAID BY										II.—PROFITS OF COMPANIES.		III.—INTEREST ON SECURITIES.	IV.—OTHER SOURCES OF INCOME.		TOTAL COLLECTIONS OF TAX.		FINES AND PENALTIES.		Total of Columns 17, 18 and 19.	Re-funds.	Net Collections.	REMARKS.
		A.—Government.		B.—Local Authorities.		C.—Companies, Public Bodies, Associations and Private Employers.		Tax levied under		No. of Asses-sees.		Amount of Tax.			No. of Asses-sees.		Amount of Tax.		Penal-ties by Collec-tors.						Fines by Magis-trates.
		Asses-sees.	Amount of Tax.	Asses-sees.	Amount.	Asses-sees.	Amount.	Asses-sees.	Amount.	Asses-sees.	Amount.	Asses-sees.	Amount of Tax.		Asses-sees.	Amount of Tax.	Asses-sees.	Amount of Tax.	Asses-sees.	Amount of Tax.	Asses-sees.	Amount of Tax.		
		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23		
I	Rs. 500— 750 ...	...	...	121	1,145	79	779	57	489	2	30	162	6,530	65,315	6,789	67,920	58	...	67,978	500	67,478	...		
II	Rs. 750— 1,000 ...	...	...	15	231	22	257	14	252	1	25	70	2,955	44,353	3,066	45,198	16	...	45,214	495	45,019	...		
III	Rs. 1,000— 1,250 ...	...	...	8	202	7	318	10	176	...	16	...	1,985	33,718	2,011	40,430	10	...	40,440	105	40,335	...		
IV	Rs. 1,250— 1,500 ...	...	...	5	99	8	190	6	171	...	...	...	1,149	31,068	1,128	31,537	3	...	31,540	68	31,474	...		
V	Rs. 1,500— 1,750 ...	...	...	...	...	12	312	3	105	...	...	...	788	25,525	743	25,942	...	...	25,942	57	25,885	...		
VI	Rs. 1,750— 2,000 ...	...	...	2	34	5	134	5	121	1	48	...	475	19,980	483	20,317	7	...	20,324	50	20,274	...		
Total, I to VI	(Less than Rs. 2,000)	...	...	151	1,711	133	1,909	95	1,314	5	119	232	13,781	2,25,969	14,165	2,31,344	94	...	2,31,438	973	2,30,465	...		
VII	Rs. 2,000— 2,500 ...	...	...	6	328	22	1,005	5	134	4	236	339	531	29,087	568	31,120	10	...	31,130	31	31,096	...		
VIII	Rs. 2,500— 3,000 ...	...	...	4	356	31	2,228	8	561	1	81	163	756	63,831	890	67,270	7	...	67,277	85	67,192	...		
IX	Rs. 3,000— 4,000 ...	...	...	1	141	14	1,727	1	550	5	1,069	...	194	32,418	215	35,005	...	...	35,015	51	35,154	...		
X	Rs. 4,000— 5,000 ...	...	...	...	...	...	...	...	...	...	...	...	39	12,310	40	12,671	...	...	12,671	378	12,293	...		
XI	Rs. 5,000— 6,000 ...	...	...	...	...	...	...	...	...	...	...	...	7	4,101	7	4,101	...	...	4,101	...	4,101	...		
XII	Rs. 6,000— 7,000 ...	...	...	...	...	...	...	...	...	...	...	...	5	6,190	7	6,190	...	...	6,190	911	5,279	...		
XIII	Rs. 7,000— 8,000 ...	...	...	...	...	...	...	...	...	...	...	...	5	5,607	5	5,607	...	...	5,607	...	5,607	...		
XIV	Rs. 8,000— 1,00,000 ...	...	...	...	...	...	...	...	...	...	...	...	3	5,998	10	20,323	...	...	20,323	...	20,323	...		
XV	Rs. 1,00,000 and more ...	...	...	...	...	...	...	...	...	...	...	...	2	5,791	4	12,733	...	...	12,733	...	12,733	...		
Total VII to XV	(More than Rs. 2,000)	...	...	11	825	67	4,969	74	1,245	20	23,914	493	1,544	1,65,083	1,656	1,95,620	17	...	1,95,637	1,459	1,94,178	...		
Grand Total	.....	...	...	162	2,536	200	6,959	109	2,559	25	23,133	725	15,325	3,91,052	15,821	4,26,964	111	...	4,27,075	2,432	4,24,643	...		

* The difference of Rs. 731 between the amount here shown and that shown in Return No. IV (column 20) is due to the over-collections of Rs. 547 in Kara District, and Rs. 184 in Broach District, and Rs. 55 in Surat District, having remained unrefunded at the close of the year.

G. B. REID,
Commissioner, N. D.

RETURN No. IV.

Statement showing the Original and Final Demands and Uncollected Balances of Sums due under Act II of 1886 in the year 1894-95 in the Northern Division.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.	
	Number of Assessee.	Amount of Tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of Assessee.	Amount of Tax.	Num. bet.	Amount.	Num. bet.	Amount.			Tax.	Penalties.	Fines.	Arrears.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
Chapter III A and Part I, Schedule II	488	Rs. 12,303		Rs. 12,303		Rs. 12,303	488	Rs. 12,303		Rs. 239		Rs. 239	Rs. 12,542	Rs. 12,044	Rs. 10	Rs. 12,054	Rs. 488					
Chapter III B and Part II, Schedule II	26	23,239	2	23,190	7	23,140	26	23,140						23,140	23,083				23,083	57		
Chapter III C and Part III, Schedule II	133	725		725		725	133	725						725	725				725			
Chapter III D and Part IV, Schedule II	16,160	4,15,595	5,759	3,92,163	92	3,91,537	15,328	3,91,537	172	112			2,620	3,94,269	3,86,182	111		1,757	3,88,050	6,219		
Total	16,867	4,51,862	5,761	4,28,381	99	4,27,705	15,975	4,27,705	172	112			2,859	4,30,676	4,22,034	111		1,767	4,23,912	6,764		

G. B. REID,
Commissioner, N. D.

RETURN No. VI.

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886 in the year 1894-95.

Head.	Amount.	Remarks.
1	2	3
	Rs. a. p.	
Establishment ...	2,350 3 3	
Travelling allowance	.....	
Contingencies ...	153 3 6	
	2,503 6 9	

G. B. REID,
Commissioner, N. D.

RETURN No. VII.

Statement showing the total Assessment and Collections on account of the Income Tax Act in each Taluka of Districts of the Northern Division for the year 1894-95.

District.	Taluka.	FINAL DEMAND.		COLLECTIONS.		Balance outstanding.	Recovery of previous year's arrears.	Remarks.
		Number of Assessces.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Ahmedabad	Ahmedabad City	1,910	89,900	88,186	56	673	631	
	Daskroi	464	10,505	10,018	...	487	211	
	Sinanand	307	6,888	6,831	...	57	1	
	Viramgam	806	25,724	25,118	...	606	295	
	Dholka	485	10,557	10,449	...	108	62	
	Dhandhuka	581	16,358	15,864	...	494	5	
	Gogha	87	1,535	1,505	...	30	10	
	Parantij	373	7,806	7,796	...	10	...	
	Modasa	160	3,315	3,315	...	...	...	
	Total under Part IV	4,914	1,43,892	1,40,694	56	2,156	1,207	
	" " I	184	5,849	5,598	...	262	8	
	" " II	22	22,341	22,284	...	67	...	
	" " III	53	506	506	...	...	...	
	Grand Total	5,173	1,72,588	1,69,082	56	2,465	1,215	* Exclusive of the amount of Rs. 1,668 written off.
Kaira	Total under Part IV	118	2,319	2,276	7	† 16	...	† Does not include Rs. 28, struck off on production of a certificate under Section 47.
	" " I	4	56	52	...	4	2	
	Grand Total	122	2,375	2,328	7	20	2	
	Mehmedabad	294	7,150	7,150	...	...	...	
	Matar	318	6,469	6,459	...	10	10	
	Kapadvanj	575	10,246	10,236	...	10	...	
	Thasra	314	5,842	5,818	...	25	...	
	Nadiad	623	18,041	18,030	...	10	52	
	Anand	695	15,524	15,381	...	143	...	
	Borsad	520	11,612	11,562	...	50	...	
	Huzur	25	114	114	...	...	...	
	Total under Part IV	3,104	74,339	74,091	...	248	62	
	" " I	60	659	659	...	...	...	
	Grand Total	3,164	74,998	74,750	...	† 248	62	† Exclusive of Rs. 138 written off.
Panch Mahals	Godhra	247	5,638	5,314	...	355	...	
	Kalol	86	1,261	1,261	...	...	...	
	Halol	32	427	427	...	...	...	
	Dohad	259	6,059	5,992	...	67	86	
	Jhalod	115	1,747	1,747	...	...	...	
	Total under Part IV	705	14,182	13,791	...	422	86	
	" " I	34	950	950	...	...	...	
	Grand Total	739	15,132	14,741	...	422	86	
Broach	Broach City	676	21,108	21,069	48	39	...	
	Broach Taluka	205	3,788	3,788	...	...	110	
	Jambusar	241	5,711	5,621	...	80	...	
	Amod	152	2,611	2,601	...	10	...	
	Vagra	99	1,674	1,673	...	...	...	
	Anklesvar	228	6,085	5,555	...	160	75	
	Hansot	108	3,561	3,523	...	38	87	
	Total under Part IV	1,592	41,042	40,338	48	323	272	
	" " I	113	2,697	2,693	...	4	...	
	" " II	4	799	799	...	...	...	
	Grand Total	1,709	44,538	43,830	48	§ 327	272	§ Exclusive of Rs. 30 written off and Rs. 371 remitted on appeal.

RETURN No. VII—continued.

District.	Taluka.	FINAL DEMAND.		COLLECTIONS.		Balance outstanding.	Recovery of previous year's arrears.	Remarks.
		Number of Assessee.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Surat ...	Surat City ...	1,614	46,639	46,087	...	552	75	
	Olpad ...	239	4,518	4,518	...	...	...	
	Chorasi ...	257	4,845	4,792	...	53	...	
	Bardoli ...	318	5,504	5,474	...	30	...	
	Jalalpur ...	316	7,276	7,276	...	...	...	
	Chikhli ...	121	1,948	1,948	...	...	...	
	Bulsar ...	270	6,845	6,739	...	10	55	
	Pardi ...	126	2,768	2,768	...	...	...	
	Mandvi ...	123	1,810	1,810	...	...	...	
	Total under Part IV ...	3,228	80,265	79,524	...	645	130	
	" " I ...	76	1,669	1,669	...	...	...	
	" " II ...	...	...	...	...	...	...	
	" " III ...	80	219	219	...	...	...	
	Grand Total ...	3,384	82,153	81,412	...	* 645	130	* Exclusive of Rs. 267 written off.
Thana ...	Dahanu ...	156	3,011	3,011	...	...	...	
	Mahim ...	114	2,975	2,955	...	20	...	
	Bassein ...	143	3,936	3,936	...	...	...	
	Salettes ...	563	10,603	10,603	...	...	...	
	Kalyan ...	200	4,187	4,187	...	...	...	
	Bhiwadi ...	274	7,134	7,134	...	...	...	
	Vada ...	38	546	546	...	...	...	
	Shahapur ...	122	2,071	2,061	...	...	...	
	Murbad ...	70	1,392	1,392	...	...	...	
	Huzar ...	4	66	66	...	...	...	
	Total under Part IV ...	1,667	35,497	35,467	...	20	...	
	" " I ...	17	424	424	...	...	...	
	" " II ...	...	...	...	...	...	...	
	" " III ...	...	...	...	...	...	...	
	Grand Total ...	1,684	35,921	35,891	...	† 20	...	† Exclusive of Rs. 100 written off.
ABSTRACT.								
Ahmedabad ...	...	5,173	1,72,538	1,69,082	56	2,465	1,215	
Deesa ...	...	122	2,375	2,328	7	20	2	
Kaira ...	...	3,164	74,998	74,750	...	248	62	
Panch Mahals ...	...	739	15,132	14,741	...	422	86	
Broach ...	...	1,709	44,538	43,830	48	327	272	
Surat ...	...	3,384	82,153	81,412	...	645	130	
Thana ...	...	1,684	35,921	35,891	...	20	...	
Total ...	...	15,975	4,27,705	4,22,034	111	† 4,147	1,767	† Exclusive of Rs. 2,617, the amount written off, and remitted.

G. B. REID,
Commissioner, N. D.

APPENDIX A.

Statement showing the total Collections on account of Income Tax in each District of the Northern Division, credited in the accounts of the Accountant General and those shown in the Collector's Return No. III.

AS PER FINAL RETURN FOR MARCH 1905 FURNISHED BY THE ACCOUNTANT GENERAL.													
District.	Part I.—Tax on Salaries, &c., paid by Local Authorities and Companies.				Part II. Tax on profits of Companies.	Part III. Tax on interest of Securities of Local Authorities and Companies recovered by Revenue Authorities.	Part IV.—Tax on other sources of Income.				Total of Columns 5, 6, 7 and 11.	As per Collector's Income Tax Return No. III. (Column 20).	Difference between the credits of Accountant General (Column 12) and those of Collectors (Column 13).
	Local Authorities.		Recoveries by Revenue Authorities from Companies and private persons.				Recoveries by Revenue Authorities.	Fines and Penalties.	Other Items.	Total of Columns 8 to 10.			
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.					Rs. a. p.	Rs. a. p.	Rs. a. p.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Ahmedabad (including Deesa).	Rs. a. p. 113 5 4	Rs. a. p. 754 4 0	Rs. a. p. 4,792 9 8	Rs. a. p. 5,650 3 0	Rs. a. p. 22,284 0 7	Rs. a. p. 505 14 4	Rs. a. p. 1,44,855 0 7	Rs. a. p. 6 12 0	Rs. a. p. 61 10 0	Rs. a. p. 1,44,923 6 7	Rs. a. p. 1,73,373 8 6	Rs. 1,73,367	Rs. —7
Kaira (including Panch Mahals).	Rs. a. p. 148 1 4	Rs. a. p. 237 14 0	Rs. a. p. 1,221 8 2	Rs. a. p. 1,607 7 6	Rs. a. p.	Rs. a. p.	Rs. a. p. 88,926 11 11	Rs. a. p.	Rs. a. p. 0 0 4	Rs. a. p. 88,926 12 3	Rs. a. p. 90,534 3 9	Rs. 90,535	Rs. +1
Brosach	Rs. a. p. 94 1 4	Rs. a. p. 122 1 0	Rs. a. p. 2,476 15 6	Rs. a. p. 2,693 1 10	Rs. a. p. 849 4 9	Rs. a. p.	Rs. a. p. 41,650 8 6	Rs. a. p. 48 4 0	Rs. a. p. 1 2 0	Rs. a. p. 41,699 14 6	Rs. a. p. 45,248 5 1	Rs. 45,241	Rs. —1
Surat	Rs. a. p. 144 4 8	Rs. a. p. 484 1 5	Rs. a. p. 1,041 4 8	Rs. a. p. 1,669 10 9	Rs. a. p.	Rs. a. p. 219 9 2	Rs. a. p. 80,137 15 7	Rs. a. p.	Rs. a. p. 30 9 0	Rs. a. p. 80,228 8 7	Rs. a. p. 82,117 12 6	Rs. 81,937	Rs. —181
Thana	Rs. a. p. 66 12 0	Rs. a. p. 273 1 7	Rs. a. p. 83 10 8	Rs. a. p. 423 8 3	Rs. a. p.	Rs. a. p.	Rs. a. p. 35,571 11 0	Rs. a. p.	Rs. a. p.	Rs. a. p. 35,571 11 0	Rs. a. p. 35,995 3 3	Rs. 35,995	Rs. ...
Total	Rs. a. p. 566 8 8	Rs. a. p. 1,871 6 0	Rs. a. p. 9,616 0 8	Rs. a. p. 12,053 15 4	Rs. a. p. 23,133 5 4	Rs. a. p. 725 7 6	Rs. a. p. 3,91,141 15 7	Rs. a. p. 55 0 0	Rs. a. p. 153 5 4	Rs. a. p. 3,91,350 4 11	Rs. a. p. 4,27,263 1 1	Rs. 4,27,075	Rs. —188

G. B. REID,
Commissioner, N. D.

*Explanatory Memorandum.**Ahmedabad—*

Rs.

1,73,374 Accountant General's credit.

1,73,367 Collector's credit.

Difference — 7

The item of Rs. 6 in the Accountant General's statement on account of copying fees has been excluded from the Collector's return, and the difference of one rupee is due to the omission of fractions of a rupee from the Collector's return.

Kaira—(including Panch Mahals).

Rs.

90,534 Accountant General's credit.

90,535 Collector's credit.

Difference + 1

The difference is on account of the omission of fractions of a rupee from the Collector's returns.

Broach—

Rs.

45,242 Accountant General's credit.

45,241 Collector's credit.

Difference — 1

The difference of one rupee is on account of the fractions of a rupee omitted from the return of the Collector.

Surat—

Rs.

82,118 Accountant General's credit.

81,937 Collector's credit.

Difference — 181

The following items in the Accountant General's statement have been excluded from the Collector's figures.

Rs. a. p.

90 9 0 Collections on account of notice and comparing fees (notice fee ought to have been included under Land Revenue).

88 2 0 Collections on account of Násik District.

2 5 0 On account of the omission of fractions of a rupee from the Income Tax returns.

Net difference 181 0 0

G. B. REID,
Commissioner, N. D.

No. ^R₅₇₃₇ OF 1895.

From

THE HONOURABLE MR. J. K. SPENCE,
Commissioner, C. D.;

To

THE SECRETARY TO GOVERNMENT,
Financial Department.

Poona, 13th September 1895.

SIR,

I have the honour to submit my report on the administration of the Income Tax Act in the several districts of the Central Division together with the following returns prepared in this office:—

Return III.—Statement showing the collections of the tax under Parts I. to IV. of Schedule II. of the Act.

Return IV.—Statement showing the original and the final demands and the uncollected balances of sums due.

*Return V**—Classified statement of the incomes on which the tax was collected.

Return VI.—Statement of expenditure incurred in the assessment and collection of the tax.

Return VII.—Statement showing the total assessments and collections in each taluka of the different districts in the Division.

The reports and returns received from the Collectors also accompany this report.

2. There is complete agreement between the figures in Returns III., IV. and V. under each Part, and the amount shown in column 22 of Return III., less Rs. 1,893 on account of over-collections that remained to be refunded at the close of the year, corresponds with that shown in column 20 of Return IV. and also, deducting penalties amounting to Rs. 665, with that shown in the last column of Return V. The subjoined table exhibits the agreement of the figures in the three returns for each district:—

Name of the District.	Amount as shown in Column 22 of Return III.	Over-collections not refunded.	Amount of Column 20 of Return IV.	Penalties.	Grand Total of all parts of Return V.
	Rs.		Rs.		Rs.
Ahmednagar...	49,424	578	48,846	132	48,714
Khándesh ...	1,08,397	692	1,07,705	78	1,07,627
Násik...	53,855	172	53,683	300	53,383
Poona ...	1,00,678	409	1,00,269	142	1,00,127
Sátára ...	43,065	41	43,024	13	43,011
Sholápur ...	50,172	1	50,171	...	50,171
Total	4,05,591	1,893	4,03,698	665	4,03,033

3. The collections of the tax brought on to the books of the Accountant General and those shown in the Collector's Return No. III. are shown in

Appendix A. The subjoined table shows the difference between the two sets of figures under each part as also under 'Penalties' and 'Other items':—

Districts.	PART I.		Difference.	PART II.		Difference.	PART III.		Difference.	PART IV.	
	Collector's	Accountant General's.		Collector's	Accountant General's.		Collector's	Accountant General's.		Collector's	Accountant General's.
	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
Ahmednagar ...	818	818	...	89	89	...	...	...	...	48,829	48,829
Khândesh ...	1,577	1,577	...	792	792	...	...	...	...	1,06,208	1,06,208
Násik ...	845	845	...	62	62	...	...	...	...	53,235	53,147
Poona ...	7,024	7,024	...	1,578	1,578	...	181	181	...	91,891	91,891
Sátára ...	315	316	+1	35	35	...	280	280	...	42,484	42,483
Sholápur ...	1,309	1,306	-3	...	...	...	190	190	...	48,951	48,977
Total ...	11,388	11,386	-2	2,556	2,556	...	651	651	...	3,91,596	3,91,533

Districts.	Difference.	PENALTIES.		Difference.	OTHER ITEMS.		Difference.	TOTAL.		Difference.
		Collector's.	Accountant General's.		Collector's.	Accountant General's.		Collector's.	Accountant General's.	
		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	
Ahmednagar ...	...	132	132	...	...	...	...	49,863	49,863	...
Khândesh...	...	78	78	...	...	...	...	1,08,653	1,08,653	...
Násik ...	-88	300	300	...	...	...	...	63,942	63,854	-88
Poona ...	...	142	142	...	...	31	+31	1,00,816	1,00,847	+31
Sátára ...	-1	13	13	...	...	15	+15	43,127	43,142	+15
Sholápur ...	+26	...	...	...	...	...	...	50,450	50,473	+23
Total ...	-63	665	665	...	...	46	+46	4,06,856	4,06,837	-19

It will be seen that complete agreement exists in the case of the Ahmednagar and Khândesh districts. The difference of one rupee noticeable under Parts I and IV in the case of the Sátára District is the result of the elimination of fractions of Rupees. It may be noted that the total collections under Part IV. in the Sátára Collector's Return No. III. is Rs. 42,473, or Rs. 11 less than the amount shown in the foregoing table. The discrepancy is due to the fact that a sum of Rs. 11 representing the tax on rewards obtained by military officers for passing language examinations has been excluded from the Collector's return. As Government have in their Resolution No. 3820, dated 27th September 1892, ruled that such rewards are taxable under Part IV. of Schedule II. of the Income Tax Act, the amount has been incorporated in the divisional returns after obtaining the necessary details regarding it. In the case of the Násik District the Collector's figures under Part IV. exceed those of the Accountant General by Rs. 88. This amount represents the assessment fixed on a person in the Peint Taluka but recovered in the Surat District; hence it is not included in the Accountant General's figures for the Násik District. As regards the difference noticeable under Part I. in the case of the Sholápur District, the Collector explains that an item of Rs. 3 properly falling under Part I. was wrongly credited under Part IV. in the Treasury Accounts, but no steps appear to have been taken to bring the wrong credit to the notice of the Accountant General prior to the issue of the final return of Income Tax collections for March 1895. And as regards the difference observable under Part IV. the Collector states that a sum of Rs. 23, representing earnest money paid in by the purchaser of immoveable property sold for the recovery of arrears due by a defaulting assessee although credited to Income Tax in the Treasury Accounts, has been excluded from his return. Mr. Deshmukh in paragraph 2 of his report questions the propriety of crediting the amount to Income Tax on the ground that when the money was received there was no certainty or even probability of the whole of the amount being credited to Government. I consider that the amount was rightly credited to Income Tax and that the Collector should have included it in his returns just as if it had been received from the assessee himself in payment of his dues, the surplus being treated as an over-collection to be refunded. The Collector has been informed accordingly. The items of Rs. 15 and 31 which appear under

'Other items', in the Accountant General's return against the Sātara and Poona districts represent the surplus sale-proceeds of a defaulter's property and notice fees respectively. Notice fees do not appear in the Collectors' returns, because there is no column in which the amounts can be properly entered. But there is no reason to exclude surplus sale-proceeds from those returns; and as pointed out above in the case of the sum of Rs. 23 in the Sholapur District, the amount of Rs. 31 in the Poona District should have been included by the Collector in his returns.

4. The assessment lists for the tálukas and pethas of the different districts were, as usual, framed by the Mámlatdárs and Mahálkaris, and those for the head-quarter towns by the Huzúr Deputy Collectors concerned, except the lists for the city, suburbs and Cantonment of Poona and the Cantonment of Kirki, which were prepared by the City Magistrate and Income Tax Collector, Poona City. The assessments were generally based on the final demand of the preceding year and on the results of fresh inquiries instituted by the assessing officers. The lists appear to have been carefully prepared and scrutinized by the Collectors concerned before submission to the Commissioner for sanction.

5. The powers of revision under Section 25 of the Act were exercised by the Assistant and Deputy Collectors in respect of the tálukas and pethas in their respective charges and by the Huzúr Deputy Collectors in respect of the head-quarter towns with the exception of the city, suburbs, Cantonment of Poona and the Cantonment of Kirkee, where the City Magistrate exercised the powers in question.

6. The Collectors have been invested with the powers of Commissioner under Section 27 of the Act. They disposed of 160 appeals against 142 in the preceding year. In 13 cases the assessments were either remitted or reduced and in the rest they were upheld.

7. The subjoined table shows for each district the details of the original and final demands, the collections and the outstanding balances:—

District.	Popula- tion.	ORIGINAL DEMAND.		FINAL DEMAND.								
				I.—Salaries.		II.—Com- panies.		III.—Se- curities.	IV.—Other Sources.		Total.	
		No.	Amount.	No.	Amount.	No.	Amount.	Amount.	No.	Amount.	No.	Amount.
			Rs.		Rs.		Rs.	Rs.		Rs.		Rs.
Ahmednagar	889,755	2,116	51,245	30	818	1	89	...	2,002	47,239	2,033	48,146
Khándesh	1,460,851	3,497	1,11,164	146	1,577	9	805	...	3,272	1,08,053	3,427	1,08,435
Násik	843,582	2,419	55,893	22	345	1	62	...	2,341	52,889	2,364	53,296
Poona	1,067,800	3,954	1,06,637	252	6,921	5	1,578	194	3,531	92,487	3,801	1,01,180
Sátara	1,225,989	2,195	45,440	20	300	2	35	230	2,077	42,603	2,099	43,218
Sholápur	750,639	1,738	52,825	47	1,309	...	...	190	1,664	49,024	1,711	50,523
Total ...	6,237,666	15,919	4,23,204	517	11,270	18	2,569	664	14,887	3,90,295	15,435	4,04,798

Districts.	PENALTIES.		Arrears of previous years.	Grand Total.	Gross Collections.	Refunds.	Net Collections.	Balance outstanding.
	No.	Amount.						
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmednagar ...	45	132	4,056	52,334	49,868	444	49,424	3,488
Khándesh ...	4	93	316	1,08,844	1,08,653	256	1,08,397	1,139
Násik ...	26	121	1,525	54,942	53,942	87	53,855	1,259
Poona ...	77	158	680	1,02,018	1,00,816	138	1,00,678	1,749
Sátara ...	2	13	857	44,088	43,127	62	43,065	1,064
Sholapur ...	...	...	100	50,623	50,450	278	50,172	452
Total ...	154	517	7,534	4,12,849	4,06,856	1,265	4,05,591	9,151

The original assessments under all parts imposed on 15,919 assesseees amounted to Rs. 4,23,204 as against Rs. 4,12,513 fixed on 15,667 assesseees in the preceding year. In consequence, however, of successful petitions of objections the original demand was reduced to Rs. 4,04,798 as against Rs. 3,92,505 in the preceding year. The increase in the final demand is noticeable under all parts and it chiefly occurs under Part I, in Khándesh, Poona and Sholapur; under Part II, in Khándesh and Poona; under Part III, in Sholapur, and under Part IV, in all the districts. The causes of the increase under Part IV, will be noticed

in the next para. of this report. As regards the other parts, the Collector of Khándesh offers no explanation of the increase in his district under Parts I. and II. In Poona, the increase under Part I. is due to a larger number of employes of Companies and local authorities having been found liable to the tax and that under Part II. is ascribed to the expansion of the business of the local Mercantile Bank and to the improvement in the profits of the Deccan Bank Company and the Poona Metal Manufacturing Company. With reference to the increases under Parts I. and III. in the Sholapur District, the Collector states that the increase under Part I. was mainly due to increased receipts from the employes of the Sholapur Spinning and Weaving Mill which had remained closed during the preceding year, and that under Part III. to the fact that the interest on the securities held by the Sholapur Municipality which fell due in 1893-94 was drawn during the year under review. Penalties to the extent of Rs. 517 were inflicted in 154 cases as against Rs. 1,695 in 309 cases in the previous year. Greater discretion appears to have been exercised in enforcing the penal provisions of the Act in the Násik District, where Rs. 121 were recovered on account of penalties in 26 cases as against Rs. 1,399 in 197 cases in the preceding year. In the Ahmednagar and Khándesh Districts there is an increase both in the number and amount of penalties. In the former district penalties amounting to Rs. 132 were levied from 45 persons as against Rs. 49 from 24 persons in 1893-94 and in the latter district Rs. 93 were levied from 4 persons as against Rs. 25 from 2 persons in 1893-94. The Collector of Ahmednagar, Mr. Ebdén, remarks :—

"It would seem that as some of the well-to-do did not pay their tax for the year 1893-94 in time, the appellate authorities therefore did not allow any grace in the payment of the tax for 1894-95, but immediately the time expired for payment, notices were issued with the infliction of fine, and hence the increase."

The Collector of Khándesh has not noticed the increase in his district. In the Násik, Poona and Sátára Districts there was a decrease both in the number and amount of penalties, while in the Sholapur District none were levied. The total amount of the tax for collection, inclusive of penalties and arrears of previous years, was Rs. 4,12,849; the gross collections amounted to Rs. 4,06,856 and the net collections to Rs. 4,05,591; the balance outstanding at the close of the year being Rs. 9,151.

8. The following table contrasts the figures of the original and final demand under Part IV. with the corresponding figures of the preceding year :—

Districts.	Year.	ORIGINAL DEMAND.		FINAL DEMAND.	
		No.	Amount.	No.	Amount.
			Rs.		Rs.
Ahmednagar	1893-94	2,053	50,161	1,920	46,619
	1894-95	2,085	50,338	2,002	47,239
		+ 82	+ 177	+ 82	+ 620
Khándesh	1893-94	3,383	1,08,329	3,300	1,04,334
	1894-95	3,342	1,08,782	3,272	1,06,053
		— 41	+ 453	— 28	+ 1,719
Násik	1893-94	2,314	52,065	2,258	49,608
	1894-95	2,396	55,486	2,341	52,889
		+ 82	+ 3,421	+ 83	+ 3,281
Poona	1893-94	3,609	95,018	3,483	91,383
	1894-95	3,684	97,937	3,531	92,487
		+ 75	+ 2,919	+ 48	+ 1,104

Districts.	Year.	ORIGINAL DEMAND.		FINAL DEMAND.	
		No.	Amount.	No.	Amount.
			Rs.		Rs.
Sátara ...	1893-94	2,139	45,780	2,012	41,233
	1894-95	2,172	44,806	2,077	42,603
		+ 33	—974	+ 65	+1,370
Sholapur ...	1893-94	1,666	48,306	1,633	46,536
	1894-95	1,691	51,326	1,664	49,024
		+ 25	+ 3,020	+ 31	+ 2,488
Total ...	1893-94	15,164	3,99,659	14,606	3,79,713
	1894-95	15,370	4,08,675	14,887	3,90,295
		+ 206	+ 9,016	+ 281	+ 10,582

Compared with the preceding year there was a general increase both in the original and final demands in every district of the division except Sátara, where there was a decrease in the original assessments and an increase in the final demand. The increase in Ahmednagar is explained to be due to new assesseees having been assessed to the tax for the first time and to the expansion of trade. The Collector of Khandesh has not accounted for the increase in his district. In Násik, the increase is chiefly due to transfers of assesseees from lower to higher classes and to the entry of new persons in the list, whose incomes were found liable to the tax. As regards the increase in the Poona District, the Collector observes that "it is no more than might be looked for where there is every incentive both for trade and agriculture." The decrease in the original assessments in Sátara is stated to be chiefly due to some of the previous year's assesseees having been transferred from higher to lower classes, owing to a diminution in their incomes, but the Collector has not explained the increase in the final demand. The increase in Sholapur occurs chiefly in the City of Sholapur, and is stated to be the result of a careful revision of the assessment list by Ráo Bahádur N. K. Thánedár.

9. The following table shows, for each district, the number of persons originally assessed, the number of petitions of objections preferred against the original assessments, the percentage of petitions to assesseees, the percentage of reductions on objections, and the incidence of the tax:—

Districts.	Number of persons originally assessed.	Number of objection petitions.	Percentage of petitions to assesseees.	Percentage of reduction on objections.	INCIDENCE OF THE TAX UNDER PARTS I TO IV.			
					Population of the District.	Per Head of Population.	Per head of tax-payer.	Number of persons to one tax-payer.
						Rs. a. p.	Rs. a. p.	
Ahmednagar ...	2,116	732	34.5	6.04	888,755	0 0 10	23 10 10	437
Khandesh ...	3,497	858	18.8	2.4	1,460,851	0 1 2	31 10 3	426
Násik ...	2,419	651	26.9	4.6	843,582	0 1 0	22 8 8	356
Poona ...	3,954	1,214	30.7	5.1	1,067,800	0 1 6	26 9 10	280
Sátara ...	2,195	968	44.1	4.8	1,225,989	0 0 6	20 9 5	584
Sholapur ...	1,738	360	20.7	4.4	750,689	0 1 0	29 8 5	438
Total ...	15,919	4,583	28.7	4.4	6,237,666	0 1 0	26 3 7	404

It will be seen that out of 15,919 persons originally assessed, 4,583 or 28.7 per cent. applied to the Collectors for revision of their assessments. Compared with the preceding year, the number of objection petitions is less in all the districts except Ahmednagar and Násik, while the percentage of petitions to assesseees has fallen everywhere except in Ahmednagar, where it is above the average

for the Division as also in Poona and Sátára. The percentage of reductions on original assessments has fallen in Ahmednagar, Khândesh, and Sátára, and has risen in Pōona and Sholápur, while in Násik, it has remained unchanged. In Poona, the percentage rose considerably, being 5.1 against 3.5 in the preceding year. The Collector attributes the reductions on appeal to the difficulty experienced by assessing officers in obtaining correct information regarding the incomes of persons assessed to the tax. There appears, however, no reason why the difficulty to which the Collector refers should be greater in Poona than elsewhere. In Sholápur, where the percentage of reductions was 4.4 against 3.6 in the preceding year, the increase is explained to be due to a considerable increase in the original demand.

10. The fluctuations in the several classes under Part IV. consequent on orders passed on appeal and revision are shown in the following table:—

Class.	AHMEDNAGAR.		KHÂNDESH.		NÁSİK.		POONA.		SÁTÁRA.		SHOLÁPÚR.		TOTAL.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.
I	640	280	520	..	300	140	560	..	400	..	200	70	2,710	470
II	350	210	225	..	300	135	570	..	225	..	165	30	1,835	375
III	480	760	230	..	320	220	320	..	240	..	60	60	1,640	440
IV	252	224	221	..	280	106	320	..	56	..	56	140	1,285	560
V	385	175	105	..	245	105	340	..	35	..	35	105	945	385
VI	210	168	103	..	336	42	204	..	168	..	84	252	1,195	462
VII	393	52	207	..	320	290	349	..	29	..	698	266	1,996	603
VIII	424	60	408	..	234	78	453	..	740	..	637	210	2,992	348
IX	450	82	326	..	261	781	781	..	214	..	833	754	3,065	836
X	460	70	244	..	1,007	..	782	..	..	..	1,190	302	3,683	372
XI	361	55	..	..	..	..	..	..	..	..	573	..	924	55
XII	240	..	..	..	..	..	781	..	..	..	..	..	1,021	..
XIII	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XIV	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XV	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	4,615	1,516	2,729	..	3,803	1,206	5,450	..	2,203	..	4,491	2,189	23,291	4,911

The total reductions amounted to Rs. 23,291 against an enhancement of Rs. 4,911, the net reductions being Rs. 18,380 against Rs. 19,946 in the preceding year. The largest reductions occurred in the Poona District and the lowest in the Sátára District. No enhancements were made in Khândesh, Poona and Sátára.

11. The average incidence of the tax per head of population is 1 anna, the same as in the preceding year. It was highest in Poona and lowest in Sátára.

12. No difficulty was experienced in realizing the final demand which, as already stated, amounted to Rs. 4,04,798 as against Rs. 3,92,505 in the preceding year. No fines were inflicted by Magistrates, and the extent to which penalties were levied has been noticed in paragraph 7 above. The total outstanding balance at the close of the year was Rs. 9,151 as shown in the subjoined table. It will be seen that out of this amount Rs. 2,636 have been recovered since the close of the year, that Rs. 3,636 have been either written off or reported to be irrecoverable, and Rs. 2,879 are in the course of recovery.

District.	Amount of outstanding balance.	Balance recovered since the close of the year.	Written off.	Irrecoverable.	In course of recovery.
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmednagar	3,488	1,481	1,254	..	753
Khândesh	1,139	564	215	317	43
Násik	1,259	..	174	..	1,085
Poona	1,749	302	749	..	698
Sátára	1,064	289	535	..	240
Sholápur	452	..	392	..	60
Total	9,151	2,636	3,319	317	2,879

13. The distribution of the tax over the main heads of income is shown in the following table :—

Heads.	Amount.	Percentage on Total.
	Rs.	
Part I.—Salaries ...	11,388	2.82
„ II.—Companies ...	2,556	.63
„ III.—Interest on securities ...	651	.16
	14,595	3.62
Part IV.—		
(a) Professions ...	20,462	5.08
(b) Commerce ...	2,95,494	73.31
(c) Transport ...	3,357	.83
(d) Trade ...	40,730	10.11
(e) Manufacture ...	11,460	2.84
(f) Property ...	16,935	4.20
Total, Part IV. ...	3,88,438	96.38
Grand Total ...	4,03,033	.....

14. Appendix B* shows the distribution by districts of the principal sources of income under Part IV.

15. Return No. VI. shows the expenditure incurred in collecting the tax. The total expenditure amounted to Rs. 4,271 against Rs. 4,269 in the preceding year.

16. Return VII. shows the total assessments and collections for each taluka in each district.

17. Taken as a whole, the year's results may be regarded as satisfactory. There has been an increase both in the original and final demands and the assessments and collections appear to have been made with fair success.

I have the honour to be,

Sir,

Your most obedient Servant,

J. K. SPENCE,

Commissioner, C. D.

RETURN No. III.

Statement showing the Collections of the Income Tax under Act II of 1886 in the Central Division during the year 1894-95.

Class.	Amount of Income.	SALARIES, &c., PAID BY COMPANIES, PUBLIC BODIES, ASSOCIATIONS, AND PRIVATE EMPLOYERS.										Profits of Companies.		Interest on Securities.		Other Sources of Income.		Total Collections of Tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 17, 18 and 19.	Re-funds.	Net Collections.	Remarks.						
		Salaries, Pensions, Annuities, and Gratilities paid by the Government.				Salaries, Pensions, Annuities, and Gratilities paid by Local Authorities.				Tax levied under.		Profits of Companies.		Interest on Securities.		Other Sources of Income.		Total Collections of Tax.													
		Number of asses-sees.		Amount of Tax.		Number of asses-sees.		Amount of Tax.		Number of asses-sees.		Amount of Tax.		Number of asses-sees.		Amount of Tax.		Number of asses-sees.								Amount of Tax.		Number of asses-sees.		Amount of Tax.	
		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20							21	22	23			
I	2																														
I	Rs. Rs.																														
I	500-750	...	...	133	970	61	628	83	835	2	14	16	6,353	63,359	6,632	65,822	260	...	66,082	380	65,702										
II	750-1,000	...	...	17	257	16	228	35	616	3	60	...	2,678	40,120	2,749	41,281	105	...	41,386	106	41,381										
III	1,000-1,250	...	...	12	217	12	180	20	385	1	20	...	1,863	37,254	1,908	38,036	85	...	38,121	109	38,021										
IV	1,250-1,500	...	...	2	31	6	139	2	44	...	...	...	1,094	30,314	1,104	30,549	31	...	30,580	87	30,493										
V	1,500-1,750	...	...	4	72	3	105	13	409	...	...	...	716	24,383	736	25,524	11	...	25,535	86	25,490										
VI	1,750-2,000.	...	...	3	65	11	348	8	271	...	...	...	544	22,814	566	23,498	...	...	23,498	29	23,469										
Total I. to VI	(Less than Rs. 2,000)	...	...	171	1,612	109	1,599	161	2,560	6	94	16	13,243	2,16,829	13,695	2,24,710	492	...	2,25,202	737	2,24,465										
VII	Rs. Rs.																														
VII	2,000-2,500	...	...	9	125	19	791	16	845	1	62	153	584	31,437	629	33,413	18	...	33,431	105	33,326										
VIII	2,500-3,000	...	...	6	362	12	1,166	8	683	4	301	12	737	67,666	827	70,190	127	...	70,317	71	70,246										
IX	3,000-4,000	...	...	1	...	4	552	6	770	...	524	180	249	40,040	253	42,086	18	...	42,104	27	42,077										
X	4,000-5,000	...	...	...	...	1	313	...	...	2	697	289	56	10,142	89	20,402	10	...	20,412	205	20,207										
XI	5,000-6,000	...	...	...	...	...	...	...	...	...	...	...	10	5,611	10	5,671	...	...	5,611	120	5,491										
XII	6,000-7,000	...	...	...	...	...	...	...	...	1	908	...	8	5,551	9	6,459	...	...	6,459	...	6,459										
XIII	7,000-8,000	...	...	...	...	...	...	...	...	...	...	...	3	3,320	3	3,320	...	...	3,320	...	3,320										
XIV	8,000-1,00,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...										
XV	1,00,000-and more	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...										
Total, VII. to XV	(More than Rs. 2,000)	...	...	16	487	36	2,832	30	2,298	11	2,462	635	1,707	1,72,767	1,800	1,81,481	173	...	1,81,654	628	1,81,126										
Grand Total	.....	...	...	187	2,099	145	4,431	191	4,858	17	2,556	651	14,955	3,91,596	15,495	4,06,191	685	...	4,06,856	1,366	4,05,691										

J. K. SPENCE,
Commissioner, C. D.

RETURN No. IV.

Statement showing the Original and Final Demands and Uncollected Balances of Sums due under Act II of 1886 in the Central Division in the year 1894-95.

Part of the Act under which the Income is assessed.	ORIGINAL DEMAND.		REVISION BY COLLECTOR.		REVISION BY COMMISSIONER.		FINAL DEMAND.		PENALTIES BY COLLECTOR.		FINES BY MAGISTRATE.		Total of columns 9, 11, 13 and 14.	COLLECTIONS.				Balance.	Remarks.	
	Number of assesses.	Amount of tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of assesses.	Amount of Tax.	Number.	Amount.	Num-ber.	Amount.		Tax.	Fines.	Arrears.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	15	16	17	18	19	20	21	22
Chapter III A and Part I, Schedule II	518	11,289	2	11,270	...	11,270	517	11,270	...	Rs.	...	...	135	Rs.	...	124	11,388	17	Rs.	...
Chapter III B and Part II, Schedule II	18	2,576	1	2,569	...	2,569	18	2,569	...	...	...	...	2,566	2,556	...	...	2,556	13	Rs.	...
Chapter III C & Part III, Schedule II	13	664	...	664	...	664	13	664	...	...	...	...	664	651	...	...	651	13	Rs.	...
Chapter III D and Part IV, Schedule II	15,370	4,08,675	4,420	3,91,111	160	3,90,295	14,887	3,90,295	154	517	...	...	7,399	3,83,680	665	4,758	3,89,103	9,108	Rs.	...
Total	15,919	4,23,204	4,423	4,05,614	160	4,04,798	15,435	4,04,798	154	517	...	...	7,534	3,98,151	665	4,882	4,03,698	9,151	Rs.	...

J. K. SPENCE,
Commissioner, C. D.

RETURN No. VI.

Statement of Expenditure incurred in the Assessment and Collection of Income Tax under Act II of 1886 in the Central Division in the year 1894-95.

Districts.	DETAILS OF EXPENDITURE.				Remarks.
	Establishment.	Travelling Allowance.	Contingencies.	Total.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Ahmednagar	20 5 2	.....	.....	20 5 2	
Khândesh ... ..	.....	.....	.....	.....	
Násik	84 0 0	.....	30 0 0	114 0 0	
Pooná	3,699 1 10	0 4 0	170 0 0	3,869 5 10	
Sátára	154 0 0	.....	6 0 0	160 0 0	
Sholápur	108 1 4	.....	.....	108 1 4	
Total	4,065 8 4	0 4 0	206 0 0	4,271.12 4	

J. K. SPENCE,
Commissioner, C. D.

RETURN No. VII.

Statement showing the total Assessment and Collections on account of Income Tax in each Taluka of the Districts of the Central Division for the year 1894-95.

District.	Taluka.	FINAL DEMANDS.		COLLECTIONS.		Balance outstanding.	Recovery of previous year's arrears.	Remarks.
		Number of Assessors.	Amount of Tax.	Tax.	Penalties.			
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	
Ahmednagar.	Taluka Nagar ...	120	2,269	2,269	...	...	20	
	" Parner ...	124	2,056	2,056	...	...	...	
	" Shrigonda ...	110	1,814	1,774	...	40	...	
	" Karjat ...	75	1,419	1,419	...	...	...	
	" Jamkhed... ..	135	2,731	2,731	...	...	10	
	" Shevgaon ...	270	5,491	5,126	...	365	1,296	
	" Nevasa ...	224	4,856	4,791	...	65	15	
	" Rahuri ...	176	3,849	3,849	...	...	...	
	" Kopergaon ...	135	2,195	2,195	...	...	...	
	" Sangamner ...	157	2,711	2,543	...	168	45	
	" Akola ...	70	1,439	1,439	...	...	...	
	Nagar City and Camp	496	16,409	14,813	132	1,596	1,416	
	Total, Part IV. ...	2,002	47,239	45,003	132	2,234	2,802	
	" " I. ...	30	818	818	...	...	...	
	" " II. ...	1	89	89	...	...	...	
	Grand Total ...	2,033	48,146	45,912	132	2,234	2,802	
Khandesh ...	Dhulia City ...	248	8,475	8,365	75	110	...	Rs. 110 written off.
	Taluka Dhulia ...	111	2,990	2,990	...	...	...	
	" Amalner ...	115	3,491	3,491	...	...	35	
	Petha Parola ...	114	4,078	4,078	...	...	10	
	Taluka Erandol ...	305	10,280	9,960	...	320	58	Rs. 223 since recovered. Correspondence is going on for the remission of Rs. 97.
	" Pachora ...	214	4,931	4,831	...	100	...	Rs. 40 since recovered. Rs. 20 written off. Correspondence is going on for the remission of Rs. 40.
	Petha Bhadgaon ...	85	3,358	3,348	...	10	54	Rs. 10 since recovered.
	Taluka Chalisgaon ...	202	5,292	5,189	...	103	...	Rs. 73 since recovered. Rs. 15 written off, and steps are being taken to recover Rs. 15.
	" Pimpalner ...	66	2,305	2,270	...	35	...	Rs. 35 since recovered.
	" Nandurbar ...	81	2,784	2,686	...	98	...	Rs. 98 since recovered.
	Petha Navapur ...	29	750	750	...	...	...	
	Taluka Taloda ...	73	1,756	1,786	...	...	...	
	" Shahada ...	52	2,104	2,104	...	...	...	
	" Sindkheda ...	180	3,386	3,386	...	...	...	
	" Shirpur ...	103	7,106	7,096	...	10	...	Rs. 10 since recovered.
	" Chopda ...	152	5,983	5,948	...	35	...	Rs. 15 written off and correspondence is going on for the remission of Rs. 20.
	" Savda ...	185	6,162	6,162	...	...	...	
	Petha Yaval ...	102	2,984	2,974	...	10	10	Rs. 10 since recovered.
	" Raver ...	84	3,132	3,132	...	...	...	
	Taluka Bhusaval ...	184	6,177	6,092	...	85	...	Rs. 10 since recovered. Rs. 25 written off. Correspondence is going on for the remission of Rs. 50.
	Petha Edalabad ...	55	1,504	1,494	...	10	20	Correspondence is going on for the remission of Rs. 10.
	Taluka Jalgaon ...	280	10,001	9,906	...	95	104	Rs. 15 since recovered. Rs. 30 written off and correspondence is going on for the remission of Rs. 50.
	" Jamner ...	262	6,994	6,994	3	90	45	Rs. 40 since recovered. Correspondence is going on for the remission of Rs. 50.
	Total, Part IV. ...	3,272	1,06,053	1,04,942	78	1,111	316	
	" " I. ...	146	1,577	1,577	...	...	...	
	" " II. ...	9	805	792	...	13	...	
	Grand Total ...	3,427	1,08,435	1,07,311	78	1,124	316	
Nasik ...	Nasik City ...	208	5,055	5,055	8	...	...	
	Taluka Nasik ...	228	4,105	4,010	...	95	15	
	" Dindori ...	202	3,531	3,471	...	60	331	
	" Chandor ...	111	2,589	2,589	...	...	...	
	" Pint ...	46	1,098	924	...	174	279	
	" Sinnar ...	187	3,730	3,672	87	68	20	
	" Igatpuri ...	210	3,676	3,636	184	70	200	
	" Niptad ...	292	5,434	5,304	10	130	10	
	" Yeola ...	200	5,603	5,304	...	319	112	
	" Malegaon ...	245	7,269	7,224	...	45	121	
	" Nandgaon ...	144	3,513	3,443	...	70	...	
	" Baglan ...	155	4,561	4,561	...	...	...	
	" Kalvan ...	113	2,725	2,695	11	30	...	
	Total ...	2,341	52,889	51,888	300	1,061	1,088	Outstanding on account of tax Rs. 1,061 + Rs. 24 on account of penalties. Thus the total outstanding at the close of the year was Rs. 1,085.
	" Part I ...	22	345	345	...	...	...	
	" Part II ...	1	62	62	...	...	...	
	Grand Total ...	2,364	53,296	52,295	300	1,061	1,088	

RETURN No. VII—continued.

District.	Táluka.	FINAL DEMANDS.		COLLECTIONS.		Balance outstanding.	Recovery of previous year's arrears.	Remarks.
		Number of Assesseees.	Amount of Tax.	Tax.	Penalties.			
1	2	3	4	5	6	7	8	9
Poona	Táluka Junnar ...	261	Rs. 4,694	Rs. 4,503	...	Rs. 191	...	
	" Indápur ...	88	1,333	1,313	...	20	...	
	" Khed ...	214	3,901	3,901	...	...	...	
	Petha A'mbegaon ...	68	1,240	1,166	...	84	...	
	Táluka Sirúr ...	222	4,378	4,298	...	80	...	
	" Purandhar ...	147	2,236	2,216	...	20	...	
	" Bhimthadi ...	169	2,641	2,631	...	10	20	
	Petha Dhond ...	66	931	931	...	...	...	
	Táluka Haveli ...	193	3,221	3,087	...	134	...	
	Petha Mulshi ...	30	540	540	...	...	...	
	Táluka Mával ...	178	2,667	2,647	...	10	...	
	Poona City ...	1,905	64,715	64,019	136	718	88	
	Total, Part IV. ...	3,531	92,487	91,242	136	1,267	108	
	" " I. ...	252	6,921	6,917	...	4	107	
	" " II. ...	5	1,678	1,578	...	...	...	
	" " III. ...	13	194	181	...	13	...	
Sátára	Grand Total ...	3,801	1,01,180	99,918	136	1,284	215	
	Sátára City ...	246	6,158	5,950	...	208	265	
	Táluka Sátára ...	76	1,219	1,139	...	80	45	
	" Wái ...	185	2,992	2,957	...	35	10	
	" Jávi ...	66	1,027	1,027	...	...	...	
	" Koregaon ...	130	2,114	2,114	...	...	...	
	" Karád ...	386	9,015	8,831	...	184	50	
	" Yalva ...	313	7,413	7,318	...	95	...	
	" Tásgaon ...	157	2,841	2,841	10	...	...	
	" Pátan ...	182	3,427	3,427	...	...	20	
	" Mán ...	74	1,291	1,281	...	10	...	
	" Khatáv ...	130	2,511	2,511	3	...	...	
	" Khanápur ...	132	2,595	2,595	...	...	...	
	Total, Part IV. ...	2,077	42,603	41,991	13	612	390	
	" " I. ...	20	300	298	...	2	17	
	" " II. ...	2	35	35	...	...	...	
	" " III. ...	...	280	280	...	...	...	
Sholápur	Grand Total ...	2,099	43,218	42,604	13	614	407	
	Sholápur City ...	546	24,272	23,935	...	337	...	
	Táluka Sholápur ...	112	2,647	2,647	...	...	...	
	" Bársi ...	306	7,878	7,858	...	15	...	
	" Madhe ...	127	2,342	2,322	...	20	10	
	" Karmála ...	130	2,616	2,616	...	...	...	
	" Pandharpur ...	244	5,836	5,796	...	40	10	
	" Sàngola ...	81	1,090	1,090	...	...	40	
	" Malsiras ...	118	2,348	2,348	...	...	...	
	Total, Part IV. ...	1,664	49,024	48,612	...	412	60	
	" " I. ...	47	1,309	1,309	...	...	...	
	" " II. ...	...	...	...	...	...	...	
	" " III. ...	...	190	190	...	...	...	
	Grand Total ...	1,711	50,523	50,111	...	412	60	
	Grand Total of all Districts	15,435	4,04,798	3,98,151	659	6,729	4,888	

J. K. SPENCE,
Commissioner, C. D.

APPENDIX A.

Statement showing the total collections on account of Income Tax in each District of the Central Division credited in the accounts of the Accountant General for 1894-95.

AS PER FINAL RETURN FOR MARCH 1895, FURNISHED BY THE ACCOUNTANT GENERAL.															
Districts.	Part I.—Tax on salaries &c., paid by Local Authorities and Companies.				Total of Columns 2 to 4.	Part II.—Tax on profits of Companies.	Part III.—Tax on interest of Securities of Local Authorities and Companies recovered by Revenue Authorities.	Recoveries by Revenue Authorities.	Fines and penalties.	Other Items.	Total of Columns 8 to 10.	Total of Columns 6, 7 and 11.	As per Collector's Income-Tax Return No. III, Column 20.	Difference between the credits of the Accountant General (Column 12) and those of the Collectors (Column 13).	REMARKS.
	Recoveries from Local Funds Pay-ment Vouchers.	Recoveries by Revenue Authorities from Companies and private persons.	Recoveries by Revenue Authorities from Municipalities and Port Trusts.	Recoveries by Revenue Authorities from Companies and private persons.											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Ahmednagar.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.		The differences noticeable between the Accountant General's and Collector's figures are explained in paragraph 3 of the report.
...	48 13 8	93 4 5	676 1 6	818 3 7	88 13 8	.....	48,828 14 8	132 0 0	...	48,960 14 8	49,867 15 11	49,868	+0 0 1		
Khandesh ...	107 2 9	221 15 6	1,247 12 0	1,576 14 3	792 4 1	.....	1,06,205 9 1	77 9 8	...	1,08,283 2 9	1,08,652 5 1	1,08,653	+0 10 11		
Nasik ...	60 7 4	202 15 0	81 15 8	345 6 0	61 8 7	.....	53,146 10 7	300 8 10	...	53,447 3 5	53,854 2 0	53,942	+87 14 0		
Poona ...	49 8 0	649 15 0	6,324 8 7	7,023 15 7	1,577 4 7	181 2 4	91,891 3 2	142 0 0	31 8 0	92,064 11 2	1,00,847 1 8	1,00,816	-31 1 8		
Satara ...	85 5 0	100 4 1	130 2 0	315 11 1	35 0 0	280 2 8	42,483 1 11	13 0 0	15 0 0	42,511 1 11	43,141 15 8	43,127	-14 15 8		
Sholapur ...	...	385 3 5	921 4 8	1,306 8 1	.....	189 12 3	48,977 10 5	.....	...	48,977 10 5	50,473 14 9	50,450	-23 14 9		
Total ...	351 4 9	1,653 9 5	9,381 12 5	11,386 10 7	2,564 14 11	651 1 3	3,91,533 1 10	665 2 6	46 8 0	3,92,244 12 4	4,06,837 7 1	4,06,856	+18 8 11		

J. K. SPENCE,
Commissioner, C. D.

No. 3547 of 1895.

From

E. J. EBDEN, ESQUIRE; I. C. S.,
Acting Commissioner, S. D.;

To

THE SECRETARY TO GOVERNMENT,
Financial Department,
Bombay.*Belgaum, 16th September 1895.*

SIR,

I have the honour to submit the annual report on the working of the Belgaum Collector's No. 3194, dated 8th July 1895, with accompani- Income Tax Act in the several districts of the Southern Division for the year 1894-95, together with the Collectors' reports mentioned in the margin and the returns noted below :—

Bijapur Collector's No. 2850, dated 10th July 1895, with accompani-
ments.

Dhárwár Collector's No. 1188, dated 27th July 1895, with accompaniments.

Kánara Collector's No. 3742, dated 29th June 1895, with accompaniments.

Kolába Collector's No. 4479, dated 16th July 1895, with accompaniments.

Ratnágiri Collector's No. 2724, dated 12th July 1895, with accompaniments.

Return No. III.—Statement showing the collections of the tax under all the parts of Schedule II. of the Act.

Return No. IV.—Statement showing the original and final demands, and the uncollected balances of sums due at the close of the year.

Return No. V.*—Statement showing the classification of incomes on account of which the tax was collected during the year.

Return No. VI.—Statement of expenditure in the assessment and collection of the tax.

Return No. VII.—Statement showing the total assessments and collections in each taluka of the districts of the Southern Division.

Returns Nos. I. and II. will be submitted direct by the Accountant General.

2. Returns Nos. III., IV., and V. agree with one another under each part. The apparent discrepancy between column 22 of Return No. III. and the total under all parts of column 20 of Return No. IV. is due to the fact that over-collections, amounting to Rs. 827, which remain unrefunded at the close of the year, though included in Return No. III., have been, under standing orders, omitted from Return No. IV. This amount is distributed over the several districts as follows :—

				Rs.
Belgaum	...	...	...	209
Bijapur	...	...	...	213
Dhárwár	...	...	...	172
Kánara	...	...	...	40
Ratnágiri	...	...	...	193
				827

Deducting the above amount from column 22 of Return No. III., the net sum realised is Rs. 2,06,818, which corresponds with the total entered in column 20 of Return No. IV. This column agrees also with the collections shown in the grand total column of Return No. V., when penalties, amounting to Rs. 393—Rs. 337 on account of the current, and Rs. 56 on account of previous years—are deducted from the former.

The amount of the tax as brought on the books of the Accountant General, and as entered in the Collector's Return No. III., is shown in Appendix A. The excess of Rs. 304-12 in the credits of the Accountant General is accounted for in the remarks column of the appendix.

Administration.

3. The lists of assessment were, as usual, prepared by the Mámlatdárs and Assessments. Mahalkaris for the tálukas and mahals respectively under their charge. The assessments were generally based on the final demand of the previous year, modified, however, in accordance with the results of fresh inquiries made by the assessing officers. The lists thus framed were scrutinized by the Assistant and Deputy Collectors and also by the Collectors, before submission to this office. They were on the whole found to have been carefully prepared and were finally sanctioned by the Commissioner under the authority of Government Resolution No. 3058, dated 1st September 1893.

4. The powers of revision under Section 25 of the Act were generally exercised by the Assistant and District Deputy Col-
Revision. lectors within their respective charges. In the towns of Bijápur and Dhárwár and in the Alibág taluka and the Úran Mahál of the Kolába District, the Huzúr Deputy Collectors of Bijápur, Dhárwár, and Kolába, respectively, exercised those powers; while in the Kárwár Táluka of the Kánara District, the Collector of Kánara heard the appeals from the original assessments fixed by the assessing officers.

5. The Collectors are invested with the powers of a Commissioner under
Supervisión. Section 27 of the Act, and they performed the general duty of supervision in the districts under their respective charges.

Results and Details.

Return No. IV.—Original demand.

6. The details for each district of the original and final demands, the collections, and the balances are given in the following table:—

Districts.	Popula- tion according to the Census of 1891.	ORIGINAL DEMAND.		FINAL DEMAND.									
		No.	Amount.	I.—Salaries, &c.		II.— Companies.		III.— Securities.		IV.—Other sources of Income.		Total.	
				No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.
Belgaum ...	1,013,261	1,662	40,025	38	689	1	976	...	...	1,581	36,873	1,620	38,538
Bijápur ...	796,339	1,436	31,406	34	258	...	...	...	...	1,384	30,636	1,418	30,894
Dhárwár ...	1,051,314	3,634	81,818	1,017	22,934	3	782	...	...	2,515	54,812	3,535	78,528
Konara ...	446,351	707	14,332	12	208	...	...	...	...	633	12,656	645	12,864
Kálába ...	594,872	1,262	29,298	23	205	...	...	1	7	1,210	29,324	1,234	28,536
Ratnágiri ...	1,105,926	1,032	18,527	12	341	...	...	7	90	987	17,406	1,606	17,937
Total ...	5,008,063	9,733	2,15,406	1,136	24,635	4	1,758	8	97	8,310	1,80,707	9,458	2,07,197

District.	FINES AND PENALTIES.		Arrears of previous years.	Grand Total.	Gross col- lections.	Re- funds.	Net col- lections.	Balance includ- ing amount written off and remit- ted.	Remarks.
	No.	Amount.							
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Belgaum ...	1	10	127	38,675	39,265	685	38,580	95	* Refunds under column 21 of Return No. III. are shown to be Rs. 1,519. The difference of Rs. 827 is explained as follows:— Refunds ordered but not paid during the year— Belgaum ... 209 Bijápur ... 213 Dhárwár ... 172 Kánara ... 40 Ratnágiri ... 193 Total ... 827 This amount is omitted from Return No. III, as it is not yet actually refunded. † The difference between the net collec- tions, as shown here, and in column 22 of Return No. III. is Rs. 827, the sum to be refunded. (See remarks against refunds.)
Bijápur ...	5	83	...	30,977	31,343	451	30,892	85	
Dhárwár ...	12	128	803	79,454	78,876	540	78,336	1,118	
Kánara ...	5	17	454	13,335	12,631	112	12,519	816	
Kolába ...	...	...	...	28,536	28,733	197	28,536	...	
Ratnágiri ...	18	109	15	17,961	18,311	361	17,950	11	
Total ...	41	342	1,399	2,08,938	2,09,159	*2,340	2,06,813	2,125	

The original assessment for the year under report amounted, as will be seen from the foregoing table, to Rs. 2,15,406 from 9,733 assesseees against Rs. 2,09,420 from 9,522 assesseees in the preceding year. This shows an increase of Rs. 5,986 in the amount of the tax and of 211 in the number of the persons assessed. The original demand had, however, to be reduced both as regards the number of assesseees and the amount of tax in consequence of successful petitions of objection, and the final demand for the year stood at Rs. 2,07,197 leviable from 9,458 persons as compared with Rs. 2,01,271 from 9,186 persons in 1893-94. Penalties amounting to Rs. 342 were also levied from 41 persons, and the arrears of previous years were Rs. 1,399. This made a grand total of Rs. 2,08,938 for collection, out of which Rs. 2,06,813 were realized, leaving a balance of Rs. 2,125 outstanding at the close of the year.

The following table contrasts the figures of the original and final demand under Part IV—Other Sources of Income—with the corresponding figures of the preceding year:—

Districts.	ORIGINAL DEMAND.		FINAL DEMAND.	
	No.	Amount.	No.	Amount.
		Rs.		Rs.
Belgaum { 1893-94	1,685	39,451	1,631	38,204
{ 1894-95	1,623	38,360	1,581	36,873
	-62	-1,091	-50	-1,331
Bijapur { 1893-94	1,379	31,222	1,361	30,390
{ 1894-95	1,402	31,148	1,384	30,636
	+23	-74	+23	+246
Dhárwār { 1893-94	2,574	57,134	2,459	54,021
{ 1894-95	2,614	58,102	2,515	54,812
	+40	+968	+56	+791
Kánara { 1893-94	701	14,040	644	12,949
{ 1894-95	695	14,124	633	12,656
	-6	+84	-11	-293
Kolába { 1893-94	1,199	27,693	1,155	26,767
{ 1894-95	1,238	29,086	1,210	28,324
	+39	+1,393	+55	+1,557
Rātnágiri { 1893-94	1,001	17,967	953	17,027
{ 1894-95	1,013	18,096	987	17,406
	+12	+129	+34	+379
Total { 1893-94	8,539	1,87,507	8,203	1,79,358
{ 1894-95	8,585	1,88,916	8,310	1,80,707
	+46	+1,409	+107	+1,349

It will appear that the actual increase during the year under report over the amount of the original and final demands of the preceding year amounted respectively to Rs. 1,409 and Rs. 1,349. A decrease in the original demand

occurred in the districts of Belgaum and Bijapur, and in the final demand in those of Belgaum and Kanara. The falling off in the Belgaum District is ascribed by the Collector to the unfavourable season which affected trade, and in Kanara to the dull trade of the previous year on the income of which the assessment was based.

The increase in the amount of the final demand in the districts of Bijapur and Dhárwar was due to the expansion of trade in those districts, and in Kolaba and Ratnagiri to the careful scrutiny effected by the assessing and revising officers.

7. During the year under report the amount realized on account of salaries,

District.	Increase.	Decrease.
	Rs.	Rs.
Belgaum ...	...	185
Bijapur ...	34	...
Dhárwar ...	3,287	...
Kanara ...	...	60
Kolaba ...	...	70
Ratnagiri ...	...	4
Total ...	3,321	319
Net Increase		3,002

pensions, &c., under Part I. was Rs. 24,635 against Rs. 21,633 in the preceding year, or an increase of Rs. 3,002. This increase of Rs. 3,002 is accounted for in the marginally noted table which shows that it is chiefly due to the Dhárwar District, where a large amount was recovered during the year on account of (1) the salaries of extra staff employed by the Southern Marátha Railway Company, (2) increased salaries paid to their old employes, and (3) exchange compensation allowance paid to them.

The number of taxable companies in the Division has, during the year under report, increased by one and there is consequently an increase of Rs. 1,541 in the amount of the tax derived from this source. But this has been due to the inclusion under Part II. of a company in the Belgaum District which, being an unregistered company, should properly have come under Part IV. The Collector of Belgaum has not explained why it was shown under Part II. This mistake cannot be corrected in my office, as the Accountant General has accepted the figures.

As in the preceding year, the tax on the interest on securities was collected only in the districts of Kolaba and Ratnagiri. The realizations under this part amount to Rs. 97 against Rs. 63 in the preceding year.

8. The subjoined table gives the details, for each district, of the number of persons originally assessed, the number of petitions of objections preferred to the Collector against the original assessments, the percentage of objections to assessments, the percentage of reductions on objections, the incidence of the tax per head of population and per tax-payer, and the proportion of tax-payers to population:—

District.	Number of persons originally assessed.	Number of objection petitions.	Percentage of petitions to assesses.	Percentage of reductions on objections.	INCIDENCE OF THE TAX UNDER PARTS I. TO IV.			
					Population according to the Census of 1891.	Per head of Population.	Per head of Tax-payer.	Number of persons to one Tax-payer.
						Rs. a. p.	Rs. a. p.	
Belgaum ...	1,662	144	8.6	3.7	1,013,261	0 0 7	23 12 7	625
Bijapur ...	1,436	193	13.4	1.6	796,529	0 0 7	21 12 7	561
Dhárwar ...	3,634	473	13.01	4.02	1,051,314	0 1 2	22 3 5	297
Kanara ...	707	247	34.94	10.2	446,351	0 0 5	19 15 1	692
Kolaba ...	1,262	163	13.31	2.6	594,872	0 0 9	23 2 0	482
Ratnagiri ...	1,032	195	18.89	3.7	1,105,926	0 0 3	17 11 8	1,099
Total ...	9,733	1,420	14.5	3.8	5,008,663	0 0 8	21 14 6	529

9. Of the 9,733 persons originally assessed, 1,420 or 14.5 per cent. preferred petitions for revision of their assessments, and the amount reduced on appeal was Rs. 8,209. It is satisfactory to notice that the percentage of peti-

tions of objections to assesses has decreased for the division by 2·2. As usual the lowest percentage (8·6) is in Belgaum, while Kāñara still maintains its pre-eminence with the highest percentages (34·9) of appeals and (10·2) of reductions on appeal. In explanation of this Mr. Davidson remarks as follows:—

"It is difficult to avoid this, as the exact income any one has made is never accurately known to the Māmlatdārs; they therefore assess any one whose income they think is about the limit and it is left to him if dissatisfied to make an appeal. I do not see any better means of drawing up the lists, but in a district like this, where trade has for years steadily decreased, and cultivation is not extending, all that can be hoped for is a fairly stationary figure."

On an examination of the proceedings of the two appellate officers subordinate to him, as required by Government Resolution No. 533, dated the 13th February last, Mr. Davidson came to the conclusion that the assessments in some of the tālukas under the charge of Mr. Divatia and in the tāluka of Kūmta in Mr. McNeill's charge had been effected with too great rigour and that the considerable reductions made in those tālukas were justified. The assessments in the other districts in the Division show satisfactory results.

10. The fluctuations in the several classes under Part IV—Other Sources of Income—consequent on revision, are displayed clearly in the following table:—

Class.	BELGAUM.		BIJAPUR.		DHARWAR.		KANARA.		KOLABA.		RATNAGIRI.		TOTAL.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I...	310	...	160	80	440	20	420	...	160	80	190	60	1,680	240
II...	150	...	135	15	360	15	35	...	150	105	120	30	960	165
III...	80	...	20	...	260	100	140	...	180	180	20	40	680	340
IV...	41	...	56	84	28	224	56	...	361	56	84	...	629	364
V...	67	...	35	70	280	70	...	...	140	70	105	...	621	210
VI...	56	...	126	42	378	42	126	...	84	...	42	...	770	126
Total I—VI	698	...	512	311	1,746	471	787	...	1,078	491	519	172	5,340	1,445

Class.	BELGAUM.		BIJAPUR.		DHARWAR.		KANARA.		KOLABA.		RATNAGIRI.		Total.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
VII...	260	...	...	...	495	...	115	...	52	111	60	55	867	281
VIII...	215	...	219	117	295	35	445	...	208	104	208	122	1,590	378
IX...	314	...	156	210	1,250	...	361	...	130	...	174	213	2,385	423
X...	...	...	263	...	...	...	...	...	...	...	291	...	554	...
XI...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XII...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total VII—XII	789	...	638	327	2,050	35	796	115	390	215	733	390	5,306	1,082
Grand Total...	1,487	...	1,150	638	3,796	506	1,583	115	1,468	706	1,252	562	10,736	2,527
Net Reductions.	1,487	...	512	...	3,290	...	1,468	...	762	...	690	...	8,209	...

11. The total reductions were Rs. 10,736 against an enhancement of Rs. 2,527, and the net reductions amounted to Rs. 8,209 against Rs. 8,149 in the preceding year. The net reductions during the year in classes I to VI were Rs. 3,895 against Rs. 4,408 in the preceding year, while those in the higher classes were Rs. 4,314 against Rs. 3,741 in 1893-94. The largest number of reductions occurred in class IX in the Dhārwar District and have not been explained by the Collector. The figures in the foregoing tables refer to the results of appeal proceedings and do not include the assessments sanctioned in supplementary lists in the districts of Bijapur, Dhārwar and Kolaba to the small extent of Rs. 157, Rs. 25 and Rs. 85 respectively. The enhancements represent, therefore, the amounts fixed on appeal in the cases of assesses whose assessments were changed from one class to the other.

12. The average incidence of the tax per head of population for the entire Division has, during the year under report, increased by 1 pie. The increase has occurred in the districts of Dhárwár and Kolába; elsewhere in the Division the incidence has remained unchanged. The incidence of the tax per head of tax-payer is, as in the preceding year, Rs. 21-14-6.

13. The final demand under all parts amounted to Rs. 2,07,197, the corresponding figure in the preceding year being Rs. 2,01,271. This shows a net increase of Rs. 5,926 as particularized in the following table:—

	1893-94.	1894-95.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Part I ...	21,633	24,635	3,002	...
" II ...	217	1,758	1,541	...
" III ...	63	97	34	...
" IV ...	1,79,358	1,80,707	1,349	...
Total ...	2,01,271	2,07,197	5,926	...
Net increase			5,926	

No great difficulty was experienced in the realization of the final demand, penalties to the amount of Rs. 342 only having to be levied from 41 persons. In none of the districts was it found necessary to resort to criminal prosecutions under Sections 34 and 35 of the Act. Of the sum of Rs. 2,125 outstanding on April 1, the amounts since recovered, written off, in course of recovery, &c., are shown in the following table:—

District.	Balance on 1st April 1895.	Since recovered.	Since written off or remitted.	In course of recovery.	Irrecoverable.
	Rs.	Rs.	Rs.	Rs.	Rs.
Belgaum ...	95	55	20	20	...
Bijapur ...	85	...	85	...	...
Dhárwár ...	1,118	362	403	353	...
Kánara ...	816	766	...	35	15
Kolába ...	...	...	...	...	...
Ratnágiri ...	11	5	6	...	...
Total ...	2,125	1,188	514	408	15

Except in the districts of Dhárwár and Kánara the balances outstanding on 1st April were less than in the preceding year. The greater portion has since been collected, and only a small sum of Rs. 15, in the district of Kánara, is deemed irrecoverable.

14. The collections of the tax under Part I (a), *i. e.*, on salaries, pensions, &c., paid by Government are made by the Accountant General. The sum of Rs. 17, however, shown under this sub-head in Return No. V., represents Rs. 8 deducted from the bill of the Public Prosecutor in the district of Kánara, and Rs. 9 levied on a cash allowance paid in the Kolába District. Both these items had been erroneously credited under Part IV—Other Sources of Income—in the monthly income-tax returns of collection of the respective districts, the error being subsequently corrected by transfer of the items to their proper classes. The distribution of the amount (exclusive of penalties) over the main heads of income and the percentage of each head on the total income for the Division are shown in the subjoined table:—

Heads.	Amount.	Percentage on Total.
	Rs.	
Part I.—Salaries	24,635	11.93
Part II.—Companies	1,758	.85
Part III.—Securities	97	.04
Total	26,490	12.83
Part IV.—		
(a) Professions	10,151	4.91
(b) Commerce	1,84,445	65.13
(c) Transport	550	.26
(d) Trade	24,276	11.76
(e) Manufacture	7,930	3.84
(f) Property	2,578	1.25
Total Part IV	1,79,930	87.17
Grand Total	2,06,420	.....

15. Appendix B* shows the distribution, by districts, of the principal sources of income under Part IV. Money-lending, which is included under the head of "Commerce" has, as usual, contributed the largest amount, Rs. 66,201, out of a total collection of Rs. 1,79,930.

16. The work of assessing and collecting the tax was, as usual, done by the ordinary revenue establishment and no expenditure was incurred on account of it except in the districts of Belgaum, Bijapur and Dhárwár, the details of which are given in Return No. VI. There is, this year, a slight increase of Rs. 67-14-10 in the amount of the commission which was paid in the Dhárwár District to the Southern Maráthá Railway Company for collecting the tax from their subordinates: this is due to the larger amount of tax collected and paid by the Company during the year than in the preceding year.

17. Return No. VII. shows the assessment and collection of the tax in each taluka of the districts of this Division and calls for no special comment. The difference of Rs. 423 between the balance outstanding on 1st April as shown in Return No. VII. and in column 21 of Return No. IV. is due to the omission from the former of a sum of Rs. 423 remitted or written off, and to the inclusion in the latter of an item of Rs. 5 outstanding on account of penalties.

General Remarks.

18. The final demand of the preceding year supplemented by fresh inquiries made by the assessing officers was, as usual, made the basis of the original lists of assessment. The work was, as heretofore, carried on by the ordinary revenue establishment, and the cost of the administration was trifling. In two districts of the Division there was a slight advance in pressure. As might be expected, the incidence per head remains highest in Dhárwár, which is decidedly the most prosperous district of the Division in trade as well as in agriculture. The principles of the Act are now well understood and its working goes on smoothly. The balance outstanding at the close of the year was not large, and of it more than half has since been recovered. The penalties that had to be inflicted were few and small, and nowhere was it found necessary to have recourse to criminal prosecutions. The duties of revision and general supervision were satisfactorily performed and the year's administration of the tax was, on the whole, satisfactory.

I have the honour to be,

Sir,

Your most obedient Servant,

E. J. EBDEN,

Acting Commissioner, S. D.

RETURN No. III.

Statement showing the Collections of the tax under Act II of 1886 in the year 1894-95 in the Southern Division.

Class.	Rate of Income.	SALARIES, PENSIONS, ANNUITIES AND GRATUITIES PAID BY GOVERNMENT.										SALARIES, PENSIONS, ANNUITIES AND GRATUITIES PAID BY LOCAL AUTHORITIES.				SALARIES, PENSIONS, ANNUITIES AND GRATUITIES PAID BY COMPANIES, PUBLIC BODIES, ASSOCIATIONS AND PRIVATE EMPLOYERS.				II.—PROFITS OF COMPANIES.		III.—INTEREST OF SHAREHOLDERS.		IV.—OTHER SOURCES OF INCOME.		TOTAL COLLECTIONS OF TAX.		Penal- ties.	Fines.	Grand Total Collec- tions.	Re- funds.	Net Amount realised.	Remarks.																
		No. of Assess-ees.		Amount of Tax.		No. of Assess-ees.		Amount of Tax.		No. of Assess-ees.		Amount of Tax.		No. of Assess-ees.		Amount of Tax.		No. of Assess-ees.		Amount of Tax.		No. of Assess-ees.		Amount of Tax.		Rs.	Rs.							Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.								
		No. of Assess-ees.	Amount of Tax.	No. of Assess-ees.	Amount of Tax.	No. of Assess-ees.	Amount of Tax.	No. of Assess-ees.	Amount of Tax.	No. of Assess-ees.	Amount of Tax.	No. of Assess-ees.	Amount of Tax.	No. of Assess-ees.	Amount of Tax.	No. of Assess-ees.	Amount of Tax.	No. of Assess-ees.	Amount of Tax.	No. of Assess-ees.	Amount of Tax.	No. of Assess-ees.	Amount of Tax.	No. of Assess-ees.	Amount of Tax.																	No. of Assess-ees.	Amount of Tax.	No. of Assess-ees.	Amount of Tax.	No. of Assess-ees.	Amount of Tax.	No. of Assess-ees.	Amount of Tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23																											
I	Rs. 500—750	...	...	...	374	18	144	613	4,796	...	...	...	...	...	4,824	46,787	167	...	46,924	570	46,414	...																											
II	750—1,000	...	...	...	74	5	52	144	2,209	...	...	...	...	...	1,656	24,922	82	...	95,004	215	24,789	...																											
III	1,000—1,250	...	...	...	50	5	162	85	1,634	...	...	...	...	...	1,028	20,604	40	...	20,614	80	20,564	...																											
IV	1,250—1,500	...	...	...	66	...	...	49	1,309	...	...	...	...	...	548	15,351	35	...	15,386	191	15,265	...																											
V	1,500—1,750	...	...	...	1	2	61	9	254	...	...	...	...	...	369	12,509	14	...	12,839	58	12,761	...																											
VI	1,750—2,000	...	...	...	...	...	...	25	655	...	...	...	...	...	278	11,262	...	...	11,262	79	11,183	...																											
Total, I to VI	(Less than Rs. 2,000).	...	...	60	565	30	419	925	10,787	1	42	...	...	...	8,703	1,31,721	338	...	1,32,059	1,093	1,30,966	...																											
VII	Rs. 2,000—2,500	...	...	...	21	2	105	27	1,134	...	...	...	...	...	283	15,324	...	...	15,324	163	15,161	...																											
VIII	2,500—3,000	...	...	...	172	...	...	51	3,68	...	...	...	...	...	403	32,976	65	...	32,997	173	32,806	...																											
IX	3,000—4,000	...	...	...	...	...	...	25	4,109	...	...	...	...	...	212	17,450	...	...	17,450	80	17,370	...																											
X	4,000—5,000	...	...	...	...	...	...	7	2,611	...	...	...	...	...	23	7,729	...	...	7,729	...	7,729	...																											
XI	5,000—10,000	...	...	...	...	...	...	...	...	...	...	...	...	...	2	660	...	...	660	...	660	...																											
XII	10,000—20,000	...	...	...	...	...	...	...	...	...	...	...	...	...	8	2,916	...	...	2,916	...	2,916	...																											
XIII	20,000—30,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																											
XIV	30,000—40,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																											
XV	40,000—50,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...																											
Total, VII to XIII	(More than Rs. 2,000).	4	17	4	193	2	105	111	12,549	3	1,716	97	702	62,358	826	77,035	65	...	77,100	426	76,674	...																											
Grand Total		4	17	64	758	32	524	1,036	23,336	4	1,758	97	8,389	1,82,266	9,529	2,05,750	A	...	B	2,09,159	1,519	2,07,640	...																										

* The difference of Rs. 827 between column 22 of this and column 20 of Return No. IV is due to over-collections to be refunded included in this and omitted from Return No. IV.

A. This includes Rs. 56 the arrears of previous years.

B. This includes Rs. 2,346 on account of over-collections.

E. J. EBDEN,
Acting Commissioner, S. D.

RETURN No. IV.
(Rule 19).

Statement showing the Original and Final Demands and Uncollected Balances of Sums due under Act II of 1886 in the year 1894-95 in the Southern Division.

Part of the Act under which the income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, 13, and 14.	Collections.				Balance.	Remarks.		
	Number of assessments.	Amount of Tax.	Number of petitions of objection.	Demand after disposal.	Number of petitions of objection.	Demand after disposal.	Number of assessments.	Amount of Tax.	Num. ber.	Amount.	Num. ber.	Amount.			Tax.	Penal- ties.	Fines.	Arrears.			Total.	
1.	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
Chapter III-A, and Part I, Schedule II.	1,136	Rs. 24,635	...	Rs. 24,635	...	Rs. 24,635	1,136	24,635	...	Rs. ...	...	Rs. ...	...	24,635	24,635	...	...	Rs. ...	Rs. 24,635	...	Rs. ...	
Chapter III-B, and Part II, Schedule II.	4	1,758	...	3,758	...	1,758	4	1,758	...	...	...	...	...	1,758	1,758	...	...	...	1,758	...	...	
Chapter III-C, and Part III, Schedule II.	8	97	...	97	...	97	8	97	...	...	...	...	...	97	97	...	...	...	97	...	...	
Chapter III-D, and Part IV, Schedule II.	8,55	1,88,916	1,370	1,80,953	50	1,80,707	8,55	1,80,707	41	342	...	...	1,399	1,82,348	1,79,010	337	...	976	1,80,323	2,125	...	
Total	9,733	2,15,406	1,370	2,07,473	50	2,07,197	9,458	2,07,197	41	342	...	...	1,399	2,08,938	2,05,500	337	...	976	2,06,813	2,125	...	

* Includes Rs. 56 on account of penalties.

A. The difference of Rs. 827 between column 20 of this and column 22 of Return No. III is due to over-collections to be refunded which have not been included in this return.

B. The penalties are shown in column 18 of Return No. III to be Rs. 403. The difference of Rs. 68 is due to Rs. 56 on account of arrears of previous years included in column 17 of this Return and Rs. 10 over-collections on account of penalties omitted from this Return and included in Return No. III.

E. J. EBDEN,
Acting Commissioner, S. D.

RETURN No. VI.

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886 in the Southern Division in the year 1894-95.

Head.	Amount.	Remarks.
1	2	3
	Rs. a. p.	
<i>Establishment.</i>		
Belgaum ...	30 0 0	Incurred on account of the establishment temporarily employed to compile the Income Tax returns.
Bijapur ...	30 1 7	
Dhárwár ...	60 0 0	
Total ...	120 1 7	
Commission paid to the Southern Marátha Railway Company for collecting the tax from their subordinates ...	437 13 0	
Grand Total ...	557 14 7	

E. J. EBDEN,
Acting Commissioner, Southern Division.

RETURN No. VII.

Statement showing the total Assessment on account of Income Tax in each Taluka of the Districts of the Southern Division for the year 1894-95.

District.	Talukas.	FINAL DEMAND.		COLLECTIONS.		Balance outstanding.	Recovery of previous year's arrears.	Remarks.
		Number of Assessors.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Belgaum	Belgaum Town	250	6,861	6,841	...	20	15	
	" Cantonment	49	1,124	1,104	...	20	...	
	" Taluka	98	3,023	3,023	...	...	...	
	Chikodi	448	11,042	11,017	...	25	72	
	Athni	146	3,931	3,931	...	...	...	
	Gokak	142	2,372	2,372	...	...	...	
	Parasgad	184	3,096	3,096	...	...	...	
	Sampgaon	162	2,891	2,891	10	...	20*	
	Khanapur	101	2,532	2,522	...	10	...	
	Huzar	2	1	1	...	...	...	
	Total, Part IV	1,581	36,873	36,798	10	75	107	
	" III	...	...	...	...	...	...	
	" II	1	976	976	...	...	...	
	" I	38	689	689	...	...	...	
	Grand Total	1,620	38,538	38,463	10	75	107*	Includes Rs. 10 on account of penalties.
Bijapur	Indi Taluka	69	1,902	1,817	...	85	...	
	Sindgi	79	1,477	1,477	...	...	...	
	Bijapur	43	685	685	...	...	...	
	" Town	91	2,623	2,623	...	...	...	
	Bagevadi Taluka	164	2,335	2,335	...	...	...	
	Bagalgot	302	7,988	7,988	73	...	...	
	Muddebihal	100	2,767	2,767	...	...	...	
	Badahi	269	4,233	4,233	10	...	...	
	Hungund	277	6,126	6,126	...	...	...	
	Total, Part IV	1,384	30,636	30,551	83	85	...	
	" III	...	...	...	...	...	...	
	" II	...	...	...	...	...	...	
	" I	34	258	258	...	...	...	
	Grand Total	1,418	30,894	30,809	83	85	...	
Dharwar	Dharwar Taluka	110	1,401	1,401	...	...	...	
	" Town	167	4,015	4,015	...	...	20	
	Hubli Taluka	74	1,532	1,522	18	10	65	
	" Town	443	12,330	11,825	69	505	275	
	Navalgund Taluka	329	6,208	6,208	19	...	20	
	Gadag	397	10,355	10,185	...	170	10	
	Bankapur	127	2,330	2,310	...	20	...	
	Ranebennur	208	4,228	4,228	15	...	...	
	Hangal	101	7,695	7,695	...	...	...	
	Karajgi	190	4,189	4,179	2	10	10	
	Kalghatgi	50	666	666	...	...	...	
	Kod	104	1,779	1,779	...	...	...	
	Ron	220	4,084	4,084	...	...	...	
	Huzar	1	1	...	...	...	...	
	Total, Part IV	2,515	54,812	54,097	123	715	400	
	" III	...	...	...	...	...	...	
	" II	...	782	782	...	...	...	
	" I	1,017	22,934	22,934	...	...	...	
	Grand Total	3,535	78,528	77,813	123	715	400	Amount not shown being fractional part of a rupee.
Karnataka	Karwar Taluka	58	1,049	1,049	...	...	193	
	Ankola	24	603	603	6	...	...	
	Kumbla	124	2,274	2,274	...	...	20	
	Honavar	101	1,936	1,936	...	...	20	
	Siddapur	79	1,705	1,334	5	571	...	
	Sirsi	127	3,425	3,000	...	425	221	
	Yellapur	30	440	430	...	10	...	
	Supa	73	1,214	1,204	6	10	...	
	Huzar	16	10	10	...	...	...	
	Total, Part IV	633	12,656	11,840	17	816	454	
	" III	...	...	...	...	...	...	
	" II	...	...	...	...	...	...	
	" I	12	208	208	...	...	...	
	Grand Total	645	12,864	12,048	17	816	454	Includes Rs. 46 being penalties of previous year.

RETURN NO. VII—continued.

District.	Talukas.	FINAL DEMAND.		COLLECTIONS.		Balance outstanding.	Recovery of previous year's arrears.	Remarks.
		Number of Assesses.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Kolaba	Atibag Taluka	195	5,940	5,940				
	Pen	193	5,616	5,616				
	Panvel	315	7,494	7,494				
	Karjat	132	1,964	1,964				
	Roha	75	1,418	1,418				
	Mangaon	120	2,562	2,562				
	Mahad	180	3,330	3,330				
	Total Part IV	1,210	28,524	28,524				
	III	1	7	7				
	II	23	205	205				
Ratnagiri	I							
	Grand Total	1,234	28,536	28,536				
	Vengurla Taluka	103	1,566	1,566				
	Málvan	56	1,356	1,356				
	Devgad	86	2,020	2,020				
	Rajapur	147	3,246	3,240	1	6	15	
	Ratnagiri	112	2,202	2,202	103			
	Sangameshvar	109	1,716	1,716				
	Chiplun	172	2,435	2,435				
	Khed	45	764	764				
	Dapoli	137	2,101	2,101				
	Total Part IV	987	17,406	17,400	104	6	15	Exclusive of Rs. 5 on account of penalties written off included in column 21 of Return No. IV of the district.
	III	7	90	90				
	II	12	341	341				
	I							
	Grand, Total	1,006	17,837	17,831	104	6	15	
ABSTRACT.								
Belgaum		1,620	38,538	38,463	10	75	107	
Bijapur		1,418	30,894	30,809	83	85		
Dhárwar		3,535	78,528	77,813	123	715	400	
Kánara		645	12,864	12,048	17	816	454	
Kolába		1,234	28,536	28,536				
Ratnagiri		1,006	17,837	17,831	104	6	15	
Total		9,458	2,07,197	2,06,500	337	1,697	976	

† Balance outstanding is shown to be Rs. 2,125 in Return No. IV. The difference of Rs. 428 is due to the omission from this return of the following sums:—

Rs. 20 remitted in Belgaum District.

Rs. 403 written off as irrecoverable in the Dhárwar District and

5 outstanding on account of penalties in the Ratnagiri District which have been included in the former.

E. J. EBDEN,
Acting Commissioner S. D.

APPENDIX A.

Collections on account of Income Tax in each District of the Southern Division, credited in the accounts of the Accountant General and those shown in the Collector's Return No. III for the year 1894-95.

District.	Part I.—Tax on Salaries &c., paid by Local Authorities and Companies.				Part II.—Tax on Profits of Companies.		Part III.—Tax on Interest of Securities of Local Authorities and Companies recovered by Revenue Authorities.		Part IV.—Tax on other sources of Income.				Total of Columns 5, 6, 7 and 11.	As per Collector's Return No. III. (Column 20).	Difference between the credits of the Collector's Accountant General (Column 12) and those of the Collector's Return (Column 13).	Remarks.
	Recoveries from Local Fund Payment Vouchers.	Recoveries by Revenue Authorities from Municipalities and Port Trusts.	Recoveries by Revenue Authorities from Companies and Private Persons.	Total of Columns 2 to 4.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Recoveries by Revenue Authorities.	Fines and Penalties.	Other Items.	Total of Columns 8 to 10.				
1	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Belgaum	76 12 4	58 2 0	554 4 2	689 2 6	976 5 8	...	...	...	37,709 10 2	70 0 0	...	37,779 10 2	39,445 2 4	39,265	+180 2 4	
Bijapur	47 6 3	48 5 0	162 12 0	258 7 3	...	...	...	...	30,991 12 16	93 0 0	...	31,084 12 10	31,343 4 1	31,843	-0 4 1	
Dhárwar	12 3 8	235 10 7	22,693 4 6	23,941 2 9	732 2 9	...	...	...	54,918 6 8	122 12 0	...	55,041 3 8	78,764 8 2	78,976	+117 7 10	
Kánara	57 10 2	102 6 8	39 9 4	199 10 2	...	...	...	...	12,350 10 3	63 4 0	...	12,413 14 3	12,613 8 5	12,631	+17 7 7	
Koláha	48 4 0	96 40 0	50 4 8	195 12 8	...	...	...	...	28,783 8 0	...	0 3 0	28,783 11 0	28,986 10 8	28,783	-203 10 8	
Ratnágiri	209 8 5	77 12 4	63 15 6	341 4 3	...	...	...	...	17,775 8 7	104 0 0	...	17,879 8 7	18,310 10 4	18,311	+0 6 8	
Total	452 6 10	618 14 7	23,554 2 2	24,325 7 7	3,768 8 5	...	...	...	1,85,529 8 6	453 0 0	...	1,82,982 11 6	2,09,463 12 0	2,09,159	-304 12 0	

*This Difference of Rs. 304-12-0 is accounted for, as follows:—

Amount omitted from the Collector's returns though included in the Accountant General's return—

Rs. a. p. Fractions of a rupee (according to standing orders) 0 5 8

253 10 0 Recovered by the Divisional Forest Officer, Koláha, from the Khodi Sharers.

8 7 0 Amount collected in the Dhárwar District for Bellary.

0 2 4 Amount on account of cash recoveries in the Dhárwar District erroneously credited to Income Tax.

50 0 0 Amount on account of penalties in Dhárwar collected in the Belgaum District (shown twice, once in Belgaum and once in the Dhárwar District).

-302 9 0

+7 13 0 Amount included in the Collector's and omitted from the Accountant General's return—

-304 12 0 Deductions made from the payment of the bill of the Public Prosecutor, Kánara.

E. J. ERDEN,
Acting Commissioner, S. D.

No. 4217 of 1895.

FINANCIAL DEPARTMENT.

FROM

SIR. E. CHARLES K. OLLIVANT, K.C.I.E., F.C.S.,

Acting Commissioner in Sind;

To

H. E. THE RIGHT HON'BLE LORD SANDHURST, G.C.I.E.,

Governor and President in Council,

Bombay.

*Commissioner's Office,**Karachi, 21st August 1895.*

MY LORD,

* The Collector of Karachi's No. 2927, dated 18th July 1895, with accompaniments.

The Collector of Hyderabad's No. 2195, dated 23rd May 1895, with accompaniments.

The Collector of Shikarpur's No. 191, dated 15th July 1895, with accompaniments.

The Deputy Commissioner, Upper Sind Frontier's No. 1816, dated 31st May (despatched 4th June) 1895, with accompaniments.

The Deputy Commissioner Thar and Barkar's No. 617, dated 31st May 1895, with accompaniments.

I have the honour to submit the Annual Report on the working of the Income Tax Act II of 1886 in the several districts in the province of Sind for the official year 1894-95, together with the reports, as per margin,* of the Collectors and the Deputy Commissioners in Sind, and to append the following returns:—

Return No. III.—Statement showing the collections of the tax under the Act.

Return No. IV.—Statement showing the original and final demands and uncollected balances of sums due at the close of the year.

*Return No. V.**—Classified statement of the incomes on which the tax was collected.

Return No. VI.—Statement of the expenditure incurred in the assessment and collection of the tax.

Return No. VII.—Statement showing the total assessment and collections in each taluka.

Returns Nos. I and II will be submitted direct by the Accountant General.

2. The difference between column 22 of Return No. III and column 20 of Return No. IV is, as explained in the remark column of the former, due to the fact that over-collections, amounting to Rs. 291, which remained unrefunded at the close of the year, though included in Return No. III, do not appear in Return No. IV. The total collections in column 20 of Return No. IV agree with the collections shown in the grand total column of Return No. V, when penalties amounting to Rs. 578, which are not included in Return No. V, are deducted from the former.

I append a statement (Appendix A) showing the amounts brought on the books of the Accountant General, with columns added to show the amount accounted for by the Collectors and the Deputy Commissioners, revenue returns (column 20 of Return No. III). The differences between the two sets of figures are explained in the column of remarks.

Administration.

3. The assessment lists for the several talukas of the five districts

Assessments.

and for the towns of Shikarpur and Karachi, as usual, prepared by the respective Mukhtyars, those for the towns of Hyderabad and Sukkur were framed by the Deputy Collectors with the assistance of the Mukhtyarkars. At Karachi the Huzur Deputy Collector supervised the work. According to the long estab-

* Not printed; submitted separately to Government in manuscript.

lished practice, the final demand of the previous year was the basis on which the assessing officers generally proceeded to fix the assessment of the year; but many variations, necessitated by local knowledge and enquiry as to the rise and fall of incomes liable to the tax, were made in the final demand of the previous year according to the circumstances of the year and the people. The taluka lists were carefully scrutinised first by the Assistant and Deputy Collectors in charge of sub-divisions and subsequently, along with those of the head-quarter towns, by the Collectors and the Deputy Commissioners concerned, and finally by me. The work appeared to me to have been, on the whole, satisfactorily done, and I sanctioned the publication of the lists under the authority delegated to me along with the other Commissioners in Government Resolution No. 3058, dated 1st September 1893.

4. The powers of revision under Section 25 of the Act were exercised in the case of the Jacobabad and Shahdádpur Talukas by the Deputy Commissioner, Upper Sind Frontier, and in the cities of Karáchi, Hyderabad, Sukkur and Shikárpur by the respective Huzár Deputy Collectors; elsewhere they were exercised by the Assistant and Deputy Collectors within their respective charges.

5. The Collectors and the Deputy Commissioners have been invested with the powers of a Commissioner under Sections 27, 28 and 34 (2) and of a Local Government under Section 47 (2) and (4). Fifty-seven* appeals, all under Part IV, were preferred to and disposed of by them under Section 27 as against 51 in the preceding year. In 7 cases assessments were wholly remitted and in 3 they were partially reduced and in the remaining 47 cases the orders of the appellate authorities were upheld.

One assessee from Shikárpur applied for revision to me, but the appeal was rejected.

Original Demand.

6. The following table gives, for each district, the details of the original Return IV. and final demands, the collections and the balances :—

District.	Popula- tion ac- cording to Census of 1891.	FINAL DEMAND.										
		ORIGINAL DEMAND.		I.—Salaries.		II.—Companies.		III.—Secu- rities.	IV.—Other Sources.		Total.	
		No.	Amount.	No.	Amount.	No.	Amount.	Amount	No.	Amount.	No.	Amount.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karachi	564,880	3,817	1,31,000	680	23,304	7	1,860	3,575	3,072	99,771	3,759	1,29,510
Hyderabad	918,646	3,762	75,432	118	1,871	..	..	..	3,699	71,798	3,727	73,669
Shikarpur	915,407	4,679	95,307	121	2,586	1	78	44	4,336	89,197	4,518	91,905
Upper Sind Frontier	174,548	633	12,070	7	79	..	..	..	609	11,144	606	11,223
Thar and Parkar ...	298,263	686	9,343	6	70	..	..	..	675	9,713	681	9,783
Total	2,871,774	13,567	3,23,652	932	27,910	8	1,938	3,619	12,351	2,81,623	13,291	3,15,090
Total for 1893-94	2,870,749	13,346	3,10,392	845	25,662	9	1,631	3,081	12,186	2,72,605	13,040	3,02,979
Difference	+1,025	+221	+13,260	+87	+2,248	-1	+307	+538	+165	+9,018	+251	+12,111

Districts.	PENALTIES.		Arrears of previous year.	Grand Total.	Gross Collections.	Refunds.	Net Collections.	Balance, including amounts written off and remitted.	Remarks.
	Number.	Amount.							
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karáchi	82	245	69	1,28,824	1,28,655	138	a 1,28,517	578	a Includes Rs. 271 to be refunded.
Hyderabad	..	..	93	73,762	75,143	1,459	73,684	78	
Shikárpur	371	647	493	93,045	92,232	265	b 91,947	1,118	b Includes Rs. 20 refunded after 31st March 1895.
Upper Sind Frontier ...	..	..	..	11,223	11,203	..	11,208	15	
Thar and Parkar	..	..	..	9,783	9,838	55	9,783	..	
Total	453	892	655	3,16,637	3,17,056	1,917	3,15,139	1,739	
Total for 1893-94 ...	97	254	872	3,04,090	3,04,461	1,447	3,03,014	*1,252	
Difference	+356	+638	-217	+12,547	+12,595	+470	+12,125	1,537	

* Collector, Karáchi ... 1893-94. 19
Do. Hyderabad ... 4
Do. Shikárpur ... 28
51

1894-95. 7
1
49
57

† Erroneously shown as 12,185 in the report for 1893-94.
Do. 2,72,590
Do. 13,039
Do. 3,02,964
Do. 9,14,472
Do. 1,237

It will be seen that the original demand for the year under report amounted to Rs. 3,23,652 from 13,567 assesseees against Rs. 3,10,392 from 13,346 assesseees in the preceding year. This shows an increase of 221 in the number of the

	1893-94.		1894-95.	
	Rs.		Rs.	
Karachi	2,487	2,490	1,285	1,763
Hyderabad	3,310	3,402	211*	847
Shikarpur	120	60		
Upper Sind Frontier				
Thar and Parkar ...				
Total	7,413	8,562		

* Erroneously shown as 226 in the report for 1893-94.

assesseees and Rs. 13,260 in the amount of the assessment. The initial demand had however to be reduced both as regards the number of assesseees and the amount of the tax in consequence of successful petitions of objections, and the marginal contrasted table shows the extent to which remissions were given in each district. The final demand for the year thus stood at Rs. 3,15,090 leviable from 13,291 assesseees as against Rs. 3,02,979 from 13,040 persons in the previous year, showing an increase of Rs. 12,111 in the amount of the tax and 251 in the number of assesseees.

Penalties to the extent of Rs. 892 were levied from 453 persons, against

Districts.	1893-94.		1894-95.	
	No.	Amount	No.	Amount
		Rs.		Rs.
Karachi	32	105	82	245
Hyderabad	4	10	...	...
Shikarpur	61	139	371	647
Total	97	254	453	892

Rs. 254 from 97 persons, in the previous year.

There has been a considerable rise in the number of persons subjected to penalty in the Karachi and Shikarpur Districts, as shown in the margin.

The Collector of Karachi has furnished no explanation of the increase. The Collector of Shikarpur writes as under :—

"The increase in the number of cases charged with penalties is not to be considered as an indication of the hardship of the tax, but it was more due to enforcing punctual payments in future. The increase chiefly occurs in the town of Shikarpur where the number amounts to 243. No penalties were charged there in the previous year and the result was indifference in discharging on due date."

Collections on account of arrears of previous years fell from Rs. 842 in 1893-94 to Rs. 655 in 1894-95.

The total amount for collection during the year, including penalties and arrears, was in all Rs. 3,16,637 against Rs. 3,04,090 in the preceding year. The gross collections were Rs. 3,17,056, of which Rs. 1,917 were refunded on account of over-collections; and the remainder, Rs. 3,15,139, therefore represents the net collections of the year against Rs. 3,03,014 in 1893-94. These net collections, however, include Rs. 291 on account of over-collections which remained unrefunded at the close of the year; and, deducting this sum from the net collections of Rs. 3,15,139, the true collections amount to Rs. 3,14,848. The total amount for collection, however, was Rs. 3,16,637, and the balance, therefore, outstanding at the close of the year was Rs. 1,789. The corresponding balance at the close of 1893-94 was Rs. 1,252.† Out of the outstandings, Rs. 228 have since been written off and remitted, Rs. 1,177 are reported to have been recovered, Rs. 179 to be irrecoverable and the residue, Rs. 205, is in course of recovery.

The following table contrasts the figures of the original and final demands under all the parts with the corresponding figures of the previous year :—

District.	ORIGINAL ASSESSMENT.		FINAL DEMANDS.									
	Number.	Amount.	Part I.		Part II.		Part III.	Part IV.		Total.		
			Number.	Amount.	Number.	Amount.	Amount.	Number.	Amount.	Number.	Amount.	
		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	
Karachi	{ 1893-94 ...	3,743	1,24,371	647	21,932	8	1,600	3,081	3,005	95,271	3,660	1,21,884
	{ 1894-95 ...	3,817	1,31,000	680	23,304	7	1,860	3,575	3,072	99,771	3,759	1,28,510
	Difference ...	+74	+6,629	+33	+1,372	-1	+260	+494	+67	+4,500	+99	+6,626
Hyderabad	{ 1893-94 ...	3,748	73,530	101	1,546	...	...	...	3,579	70,699	3,680	72,245
	{ 1894-95 ...	3,762	75,432	118	1,871	...	...	...	3,609	71,798	3,727	73,669
	Difference ...	+14	+1,902	+17	+325	...	...	...	+30	+1,099	+47	+1,424

† Erroneously shown as 1,237 in the report for 1893-94.

District.	ORIGINAL ASSESSMENT.		FINAL DEMANDS.									
	Num-ber.	Amount.	Part I.		Part II.		Part III.	Part IV.		Total.		
			Num-ber.	Amount.	Num-ber.	Amount.	Amount.	Num-ber.	Amount.	Num-ber.	Amount.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.						
Shikarpur	1893-94	4,613	91,818	91	2,119	1	31	...	4,377	86,358	4,469	88,508
	1894-95	4,679	95,307	121	2,586	1	78	44	4,396	89,197	4,518	91,905
	Difference	+66	+3,489	+30	+467	...	+47	+44	+19	+2,839	+49	+3,397
Upper Sind Frontier	1893-94	615	11,728	4	30	...	...	...	*606	11,487	610	11,517
	1894-95	623	12,070	7	79	...	...	...	599	11,144	606	11,223
	Difference	+8	+342	+3	+49	...	...	...	-7	-343	-4	-294
Thar and Parkar	1893-94	627	8,945	2	35	...	...	...	619	8,790	621	8,825
	1894-95	686	9,843	6	70	...	...	...	675	9,713	681	9,783
	Difference	+59	+898	+4	+35	...	...	...	+56	+923	+60	+958
Total	1893-94	13,346	3,10,392	845	25,662	9	1,631	3,081	112,186	2,72,605	13,040	3,02,979
	1894-95	13,567	3,23,652	932	27,910	8	1,938	3,619	12,361	2,81,623	13,291	3,15,090
	Difference	+221	+13,260	+87	+2,248	-1	+307	+538	+165	+9,018	+251	+12,111

* Erroneously shown as 605 in the report for 1893-94.

+ Do. 11,472 do.
 + Do. 12,185 do.
 \$ Do. 2,72,590 do.

It will be seen that there was a general increase in all districts (except Upper Sind Frontier) resulting in an aggregate increase of Rs. 13,260 in the original demand and Rs. 12,111 in the final demand. The increase in the amount of the tax in the case of each district was accompanied by an increase in the number of assesses. The increase is generally ascribable to the favourable character of the season and the consequent increased trade and the prosperity of the people and not a little to the exactitude with which the lists were framed.

In explanation of the total decrease of Rs. 294 in the Upper Sind Frontier District, the Deputy Commissioner states :—

“It chiefly occurs in the Jacobabad Taluka where the adverse circumstances brought about by the failure of crops on the Desert Canal and its branches during 1893-94 considerably reduced the incomes of traders who have business connections with cultivators on that Canal and whose incomes, therefore, rise and fall according as it works satisfactorily or otherwise.”

7. The following table gives for each district the details of the number of persons originally assessed, the number of petitions of objections preferred against the original assessments, the percentage of petitions to assesses, the percentage of reductions on objections, the incidence of the tax per head of population and per tax-payer, and the proportion of tax-payers to population :—

District.	Number of persons originally assessed.	Number of Objection Petitions.	Per-centage of Petitions to Asses-sees.	Per-centage of reduc-tions on objec-tions.	INCIDENCE OF THE TAX UNDER PARTS I TO IV.			
					Population of the District.	Per head of Population.	Per head of Tax-payer.	Number of persons to one Tax-payer.
1	2	3	4	5	6	7	8	9
						Rs. a. p.	Rs. a. p.	
Karachi ...	3,817	454	11.89	1.90	564,880	0 3 8	34 3 0	150
Hyderabad ...	3,762	469	12.47	2.34	918,646	0 1 3	19 12 3	246
Shikarpur ...	4,679	912	19.49	3.57	915,497	0 1 7	20 5 6	203
Upper Sind Frontier...	623	63	10.11	7.02	174,548	0 1 0	18 8 4	288
Thar and Parkar ...	686	23	3.35	0.61	298,203	0 0 6	14 5 10	439
Total ...	13,567	1,921	14.16	2.65	2,871,774	0 1 9	23 11 4	216
Total, 1893-94 ...	13,346	1,990	14.9	2.4	2,870,749	0 1 8	23 3 9	220

8. In all 13,567 persons were originally assessed, and of these 1,921 or 14.16 per cent. were dissatisfied with the assessments and petitioned for revision.

The percentage of petitions to assessees was 14.16 as against 14.9 in the previous year. The only district in which it was above the average for the province was the Shikárpur District, the percentage for that district being 19.49, as against 17.19 in the previous year; but although the percentage of petitions to assessees was highest in this district, the percentage of reduction on objections was appreciably low, being even, though slightly, lower than that of the previous year. In the Hyderabad and Thar and Párkár Districts it fell from 17.44 and 7.18 (not 7.01) in 1893-94 to 12.47 and 3.35 in 1894-95. The variations in the case of the Karáchi and Upper Sind Frontier Districts are insignificant and do not call for any remark.

The percentage of reduction on objections for the province corresponded very nearly exactly with that of the previous year, it being 2.6 in 1894-95 against 2.4 in 1893-94. The percentage was above the average for the province in the Shikárpur District and notably so in the Upper Sind Frontier District. In the latter district it rose from 1.80 (not 1.92) to 7.02, for the reason stated at the end of paragraph 6 above. In the Hyderabad District it rose from 1.74 to 2.34. The percentage per district fell very slightly in the Karáchi and Shikárpur Districts. In Karáchi it fell from 1.99 to 1.90 and in Shikárpur from 3.60 to 3.57. In the Thar and Párkár District it fell from 1.34 to 0.61.

9. The following table exhibits more clearly the reduction and enhancement effected on revision in the several classes than the percentage shown in the table given in paragraph 7:—

Classes.	KARÁCHI.		HYDRABAD.		SHIKÁRPUR.		UPPER SIND FRONTIER.		THAR AND PÁRKAR.		TOTAL.	
	Re-duced.	En-hanced.	Re-duced.	En-hanced.	Re-duced.	En-hanced.	Re-duced.	En-hanced.	Re-duced.	En-hanced.	Re-duced.	En-hanced.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. 500—750 ...	440	290	260	110	1,370	190	30	...	50	...	2,150	590
II. 750—1,000 ...	450	105	150	90	535	135	60	...	5	...	1,200	330
III. 1,000—1,250 ...	260	200	140	60	175	30	40	...	5	...	620	290
IV. 1,250—1,500 ...	168	112	84	84	194	84	84	...	...	...	530	280
V. 1,500—1,750 ...	245	280	105	105	140	70	35	...	...	...	525	457
VI. 1,750—2,000 ...	168	126	126	43	129	252	84	...	...	...	423	504
VII. 2,000—2,500 ...	539	...	115	104	550	124	60	...	...	...	1,264	228
VIII. 2,500—5,000 ...	286	688	723	...	681	98	254	...	...	...	1,944	786
IX. 5,000—10,000 ...	1,163	130	201	163	157	211	368	...	...	...	1,889	504
X. 10,000—20,000 ...	...	...	617	...	665	...	...	...	...	...	1,282	...
XI. 20,000—30,000 ...	521	757	...	...	...	...	...	...	...	...	521	757
XII. 30,000—40,000 ...	938	...	...	...	...	...	...	...	...	...	938	...
XIII. 40,000—50,000 ...	...	...	...	...	...	...	...	...	...	...	...	...
XIV. 50,000—1,00,000 ...	...	...	...	...	...	...	...	...	...	...	...	...
XV. 1,00,000 and more ...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	5,178	2,688	2,521	758	4,596	1,194	931	84	60	...	13,286	4,724
Net reductions ...	2,490		1,763		3,402		847		60		8,562	

10. The total reductions effected during the year under report were Rs. 13,286 against a total enhancement of Rs. 4,724, and the net reductions amounted to Rs. 8,562 as against 7,413* in the previous year. The largest reductions occurred in the Karáchi District, Rs. 5,178, and the lowest in the Thar and Párkár District, Rs. 60. No enhancements were made in the Thar and Párkár District, while in the Karáchi District they amounted to the comparatively large sum of Rs. 2,688. The largest net reduction was, as in the previous year, in the Shikárpur District, Rs. 3,402; the Karáchi, Hyderabad and Upper Sind Frontier Districts followed with net reductions of Rs. 2,490, Rs. 1,763 and Rs. 847 respectively, and the lowest net reduction was in the Thar and Párkár District, Rs. 60. Taking the classes, the largest reductions appeared against Class I in the Shikárpur District, Classes IX and XII in the Karáchi District and Class VIII in the Hyderabad District.

Both reductions and enhancements, as shown in the above table, are due to orders passed on appeal and revision.

* Not 7,428 as shown in the report for 1893-94.

11. The figures of population are adopted according to the last Imperial Census of 1891, although there have been some territorial changes in Sind since that year, resulting in the transfer of a portion of the population of one district to another; but the Census figures have been used in accordance with the orders of Government. The difference would not appreciably affect the results shown.

The average incidence of the tax per head of population rose from Re. 0-1-8 in 1893-94 to Re. 0-1-9 in 1894-95. In the Hyderabad, Shikárpur and Thar and Parkar Districts it exactly corresponded with that of the preceding year, it being Re. 0-1-3, Re. 0-1-7 (not Re. 0-1-6) and Re. 0-0-6 in the several districts. In Karáchi it rose from Re. 0-3-5 in 1893-94 to Re. 0-3-8 in 1894-95, while in Upper Sind Frontier it fell from Re. 0-1-1 to Re. 0-1-0. It was, as in the previous year, highest in the Karáchi District and lowest in the Thar and Parkar District.

The incidence per head of tax-payer for the province rose from Rs. 23-3-9 in 1893-94 to Rs. 23-11-4 in 1894-95. The incidence under this head also was as in the preceding year, highest in the Karáchi District and lowest in the Thar and Parkar District. There was an increase under this head in all the districts except the Upper Sind Frontier District, where the decline was the result of the falling off in the amount of tax collected,—*vide* the concluding portion of paragraph 6.

There is a gradual decrease in the number of persons to one tax-payer since 1890-91. It was 247 in that year, 232 in 1891-92, 222 in 1892-93, 220 in 1893-94 and 216 in 1894-95.

Final Demand.

12. The final demand, as already stated, amounted to Rs. 3,15,090 as compared with the corresponding figure, Rs. 3,02,979 (not Rs. 3,02,964), in the preceding year. This shows a net increase of Rs. 12,111. No difficulty is reported to have been experienced in the realisation of this demand. Penalties to the amount of Rs. 892 in 453 cases were inflicted against Rs. 254 in 97 cases in 1893-94. The cases occurred in the Karáchi and Shikárpur Districts only, the largest number again being, as in the preceding year, in the latter district. No magisterial proceedings were resorted to in any district at all. The details of the outstanding balance are as follows:—

Districts.	Amount outstanding on 1st April 1895.			Since collected.			Written off or remitted.			Proposed to be written off.			In course of recovery.		
	Tax.	Penalty.	Total.	Tax.	Penalty.	Total.	Tax.	Penalty.	Total.	Tax.	Penalty.	Total.	Tax.	Penalty.	Total.
Karáchi ...	546	32	578	258	14	272	193	...	193	...	...	...	95	18	113
Hyderabad ...	78	...	78	...	...	...	120	...	20	...	...	...	58	...	58
Shikárpur ...	820	298	1,118	611	294	905	...	...	...	179	...	179	30	4	34
Upper Sind Frontier ...	15	...	15	...	...	...	15	...	15	...	...	...	...	...	...
Thar and Parkar ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	1,459	330	1,789*	869	308	1,177	228	...	228	179	...	179	183	22	205

* This excludes Rs. 597 written off or remitted on account of arrears of previous years, viz., Karáchi Rs. 432, Hyderabad Rs. 30, Shikárpur Rs. 120, and Upper Sind Frontier Rs. 15.

† Of this Rs. 183 was written off under Commissioner's No. 3055, dated 6th June 1895, and Rs. 10 remitted under Section 33 of the Act.

‡ This was written off under Commissioner's No. 4407, dated 23rd October 1894.

§ This was written off under Commissioner's No. 526, dated 14th February 1895.

It will be seen that out of the Rs. 1,789 outstanding on the 1st April last, Rs. 1,177 have since been recovered, and Rs. 228 have been written off the accounts or remitted; Rs. 179 more are reported to be irrecoverable and will have to be written off the accounts, and Rs. 205 are in course of collection.

13. This statement shows the distribution of the tax (exclusive of penalties and over-collections remaining unrefunded at the close of the year), over the different trades, dealings and industries brought under the operation of the Act. The distribution of the amount collected over the main heads of income and the percentage of each head on the total income for the province are shown in the following table:—

Heads.	Amount.	Percentage on Total.
	Rs.	
Part I.—Salaries	27,910	8.88
" II.—Companies	1,938	0.62
" III.—Interest on Securities	3,619	1.15
Total Parts I to III	33,467	10.65
Part IV.—Other Sources:—		
(a) Professions	16,109	5.13
(b) Commerce	2,16,661	68.94
(c) Transport	1,071	0.34
(d) Trade	32,745	10.42
(e) Manufacture	9,333	2.97
(f) Property	4,884	1.55
Total Part IV	2,80,803	89.35
Grand Total	3,14,270	100.00

About 89 per cent. of the total income was paid by Part IV alone, whereas Parts I, II and III paid, in all, nearly 11 per cent. only, Part I paying 9 per cent. Commerce alone paid nearly 69 per cent. of the total income, while professions, trade and manufacture paid 5, 10 and 3 respectively.

14. Appendix B* showing the distribution by districts of the principal sources of income under Part IV is appended. General merchants, as usual, paid the largest amount of the tax, viz., Rs. 65,354. Money-lenders and grain merchants came next with contributions of Rs. 32,659 and Rs. 31,110 respectively.

15. This return shows the details of the total expenditure, Rs. 1,428-0-5, incurred in the assessment and collection of the tax as reported by the Accountant General, against Rs. 1,476-3-5 in the preceding year. Special establishments were employed in

Cities.	Establishment.	Travelling allowances.	Contingencies.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi	802 5 11	3 5 6	84 0 0	889 11 5
Hyderabad	156 1 6	...	...	156 1 6
Shikarpur	103 9 6	0 13 0	...	109 8 6
Sukkur	270 0 0	2 13 0	...	272 13 0
Total	1,337 0 11	6 15 6	84 0 0	1,428 0 5

the cities of Karachi, Hyderabad, Shikarpur and Sukkur. Of the amount expended, Rs. 1,337-0-11 were on account of establishment charges, Rs. 6-15-6 travelling allowances and Rs. 84 contingencies. A large portion of this expenditure pertains to the Karachi City.

16. This return shows the total assessment and collections in each taluka of the several districts in the province. Columns 3, 4, 5 and 7 of this return agree with Columns 8, 9, 16 and 21, respectively, of Return No. IV. In Return No. VII recoveries of penalties on account of the year 1893-94, amounting to Rs. 7, have been wrongly excluded by the Collector of Shikarpur from Column 8 "Recoveries of previous year's arrears including penalties" and included in column 6 which is intended to show collections of penalties on account of 1894-95.

* Not printed; sent separately to Government in manuscript.

General remarks.

17. The administration of the Act during the year under report was, on the whole, satisfactory. . Although the work is done with great care and is carefully supervised, the public pay proportionately less than Government servants whose incomes are known and therefore truly assessed. The tax, though not oppressive, is certainly, like all other direct taxation, unpopular. The people, however, have now become well accustomed to it.

I have the honour to be,

My Lord,

Your Lordship's most obedient Servant,

E. C. K. OLLIVANT,
Acting Commissioner in Sind.

RETURN No. III.
Statement showing the Collections of the Tax under Act II of 1886 in the Province of Sind for the year 1894-95.

Class.	Rate of Income included in each Class.	I.—Salaries, Pensions, Annuities, and Gratuities paid by										III.—In-terest on Securities.	II.—Profits of Companies.		IV.—Other Sources of Income.		Total Collections of Tax.		Penal-ties by Col-lector.		Fines - by Magis-trate.		Grand Collec-tions Columns 17, 18 and 19.		Refunds.		Net Col-lections.		Remarks.	
		Government.		Local Authorities.		Companies, Public Bodies and Associations and Private Employers.				No. of Asses-sees.			No. of Asses-sees.		No. of Asses-sees.		Amount of Tax.		Amount of Tax.		Amount levied.		Amount levied.		Amount levied.					
		Asses-sees.	Amount of Tax.	Asses-sees.	Amount of Tax.	Asses-sees.	Amount of Tax.	Asses-sees.	Amount of Tax.	Asses-sees.	Amount of Tax.		Asses-sees.	Amount of Tax.	Asses-sees.	Amount of Tax.	Asses-sees.	Amount of Tax.	Asses-sees.	Amount of Tax.	Asses-sees.	Amount of Tax.	Asses-sees.	Amount of Tax.	Asses-sees.	Amount of Tax.	Asses-sees.	Amount of Tax.		Asses-sees.	Amount of Tax.
I	Rs. Rs.	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23								
I	500—750...	1	2	154	1,155	17	144	118	657	...	...	113	6,157	61,688	6,447	63,759	335	...	64,094	375	...	63,719								
II	750—1,000...	...	...	66	877	20	249	117	1,499	...	...	25	2,408	26,230	2,631	28,589	61	...	28,941	115	...	28,826								
III	1,000—1,250...	...	...	29	542	4	62	86	1,569	...	...	141	1,365	27,259	1,484	28,584	68	...	29,062	60	...	29,002								
IV	1,250—1,500...	...	...	22	522	1	25	37	1,632	1	23	33	745	20,849	886	23,104	14	...	23,118	49	...	23,069								
V	1,500—1,750...	...	...	7	223	...	...	33	1,066	...	...	40	420	14,750	460	16,079	36	...	16,114	41	...	16,073								
VI	1,750—2,000...	...	...	7	258	...	...	28	1,001	...	...	50	342	14,344	377	15,653	2	...	15,655	50	...	15,605								
Total, I to VI	(Less than Rs. 2,000)	1	2	285	3,577	42	480	449	7,444	1	23	402	11,437	1,75,141	12,215	1,87,069	515	...	1,87,584	690	...	1,86,894								
VII	Rs. Rs.	...	...	14	682	...	...	23	1,241	...	...	163	309	17,378	846	19,464	19	...	19,483	120	...	19,363								
VIII	2,000—2,500...	...	...	23	1,975	...	...	66	5,333	...	...	184	460	30,288	557	46,941	19	...	46,960	554	...	46,406								
IX	2,500—3,000...	...	...	5	907	...	...	15	2,746	...	...	123	123	21,382	146	25,874	25	...	25,898	201	...	25,698								
X	3,000—3,500...	...	...	8	1,148	...	...	1	1,750	3	944	881	52	19,031	63	23,754	...	...	23,754	352	...	23,402								
XI	3,500—4,000...	...	...	...	...	...	...	1	625	...	...	...	3	2,990	7	4,186	...	...	4,186	...	...	4,186								
XII	4,000—4,500...	...	...	...	...	...	...	...	...	...	...	...	1	2,474	3	2,474	...	...	2,474	...	...	2,474								
XIII	4,500—5,000...	...	...	...	...	...	...	...	...	...	...	...	1	1,068	1	1,068	...	...	1,068	...	...	1,068								
XIV	5,000—5,500...	...	...	...	...	...	...	...	...	...	...	...	2	3,659	2	3,659	...	...	3,659	...	...	3,659								
XV	5,500—1,00,000...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...								
Total, VII to XV	(More than Rs. 2,000)	...	...	45	4,712	...	...	110	11,695	7	1,915	3,217	963	1,07,870	1,125	1,29,409	63	...	1,29,472	1,227	...	1,28,245								
Grand Total	.....	1	2	339	8,299	42	480	559	19,139	8	1,938	3,419	12,400	2,83,911	13,346	3,16,478	578	...	3,17,056	1,917	...	3,15,139								

The difference of Rs. 291 between Column 22 of this Return and Column 20 of Return No. IV is made up of the following over-collections remaining over after being funded at the close of the year—

Kaschi District ... Rs. 271
Shikarpur District ... " 291
Total ... Rs. 291

The difference of Rs. 237 between Column 22 of this Return and Column 20 of Return No. IV is made up of the following over-
collections remaining unre-
funded at the close of the
year :-

Karachi District ... Rs. 271
Shikarpur District ... " 20
Total ... Rs. 291

E. C. K. OLLIVANT,
Acting Commissioner in Sind.

RETURN No. IV.

(Rule 19.)

Statement showing the Original and Final Demands and Uncollected Balances of sums due under Act II of 1886 in the year 1894-95.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.		Total of Columns 9, 11, 13, and 14.	Collections.					Balance.	Remarks.
	Number of assessments.	Amount of tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of assessments.	Amount of tax.	Number.	Amount.	Number.	Amount.	Amount.	Tax.		Penalties.	Fines.	Arrears.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
Chapter III-A, and Part I, Schedule II. ...	932	Rs. 27,910	...	Rs. 27,910	...	Rs. 27,910	932	Rs. 27,910	...	Rs. ...	...	...	Rs. ...	Rs. 27,910	27,910	Rs. ...	...	Rs.	Rs. 27,910	...	Rs. ...	Rs. ...
Chapter III-B, and Part II, Schedule II. ...	8	1,938	...	1,938	...	1,938	8	1,938	...	...	...	...	...	1,938	1,938	...	...	...	1,938	...	...	...
Chapter III-C, and Part III, Schedule II. ...	...	3,619	...	3,619	...	3,619	...	3,619	...	...	...	...	...	3,619	3,619	...	...	...	3,619	...	...	...
Chapter III-D, and Part IV, Schedule II. ...	12,627	2,90,185	1,864	2,81,719	57	2,81,623	12,351	2,81,623	453	892	...	...	655	2,83,170	2,80,164	562	...	655	2,81,381	1,789	...	...
Total ...	13,567	3,23,652	1,864	3,15,186	57	3,15,090	13,391	3,15,090	453	892	...	...	655	3,16,637	3,13,631	562	...	655	3,14,848	1,789	...	...

E. C. K. OLLIVANT,
Acting Commissioner in Sind.

RETURN No. VI.

*Statement of Expenditure incurred in the Assessment and Collection
of the Tax in the year 1894-95.*

Head.	Amount.	Remarks.
	Rs. a. p.	
Establishment ...	1,337 0 11	
Travelling allowance ...	6 15 6	
Contingencies ...	84 0 0	
Total ...	1,428 0 5	

E. C. K. OLLIVANT,
Acting Commissioner in Sind.

RETURN No. VII.

Statement showing the total Assessment and Collections on account of Income Tax in each Táluka of the Districts of the Province of Sind for the year 1894-95.

Districts.	Tálukas.	Final Demand.		Collections.		Balance out-standing.		Recovery of previous years' amounts.		Remarks.
		Number of Assessées.	Amount of Tax.	Tax.	Penalties.	Tax.	Penalties.	Tax.	Penalties.	
1	2	3	4	5	6	7		8		9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karachi	Karachi City ...	2,124	98,480	98,054	125	426	5	10		
	Karachi Táluka ...	25	328	328						
	Mirpur Sakro ...	72	1,388	1,388						
	Ghorabari... ..	115	1,876	1,861		15		10		
	Tatta	226	4,167	4,137		30				
	Sujawal	54	1,071	1,061		10				
	Mirpur Bathoro ...	109	2,428	2,428						
	Jati	71	2,082	2,082						
	Shahbandar	56	1,280	1,280						
	Dadu	169	3,058	3,048	4	10				
	Johi	214	3,057	3,042	8	15	27		4	
	Sehwan	254	5,081	5,081	19			25		
	Manjhand... ..	70	1,118	1,108		10		15		
	Kotri	153	2,448	2,418	57	30			5	
	Kohistan	32	363	363						
	Customs Jati	1	3	3						
	Huzur Accounts ...	14	282	282						
	Total ...	3,759	1,28,510	127,964	213	546	32	60	9	
Hyderabad...	Huzur	1	10	10						
	Hyderabad City ...	567	13,809	13,789		20				
	Hyderabad Táluka ...	110	2,789	2,789						
	Guni	239	5,056	5,066						
	Badin	218	3,916	3,916				10		
	Tando Bago	215	4,051	4,051						
	Dero Mohbat	179	2,643	2,643						
	Mirpur Khas	198	4,182	4,182						
	Tando Alahyar	380	7,612	7,612						
	Shahdadpur	231	4,363	4,363						
	Hala	226	5,173	5,115		58				
	Sakrand	177	3,373	3,373						
	Moro	269	4,918	4,918						
	Naushahro	359	6,216	6,216						
	Kandiáro	240	3,687	3,687				83		
	Part IV ...	3,609	71,798	71,720		78		93		
	Part I ...	118	1,871	1,871						
	Total ...	3,727	73,669	73,591		78		93		
Shikarpur ...	Shikarpur City ...	706	14,950	14,640	144	310		426		
	Sukkur City ...	633	17,553	17,160	33	393				
	Shikarpur Táluka ...	215	2,075	2,075	14					
	Sukkur Táluka ...	196	3,440	3,440	2					
	Naushahro	285	5,916	5,854		62				
	Rohri	382	10,087	10,087	123			30		
	Ghotki	176	2,708	2,708	6			10		
	Mirpur	167	2,615	2,615	2					
	Ubauro	114	1,486	1,486				40		
	Larkana	436	7,351	7,331		20				
	Labdarya	184	3,042	3,042						
	Kambar	411	8,062	8,027		35				
	Bato-dero	191	3,517	3,517						
	Mehar	218	3,475	3,475	10					
	Nasirabad... ..	140	2,404	2,404						
	Kakar	164	3,224	3,224	22					
	Total ...	4,518	91,905	91,085	356	890	298	46		
Upper Sind Frontier.	Jacobabad... ..	237	5,003	4,988		15				
	Thul	90	1,383	1,383						
	Kishmor	164	2,741	2,741						
	Shahdadpur	108	2,017	2,017						
	Part IV ...	599	11,144	11,129		15				
	Part I ...	7	79	79						
	Total ...	606	11,223	11,208		15				
Thar and Parkar.	Umarkot	172	2,661	2,861						
	Khipra	111	1,606	1,606						
	Sanghar	59	828	828						
	Mithi	72	891	891						
	Diplo	68	968	968						
	Chachro	119	1,617	1,617						
	Nagar	74	942	942						
	Part IV ...	675	9,713	9,713						
	Part I ...	6	70	70						
	Total ...	681	9,783	9,783						
	Grand Total ...	13,291	3,15,090	3,13,631	569	1,459	330	639	9	
						1,789		648		

* Includes Rs. 7 recoveries of penalties on account of previous years.
† Tálukawar details are not given by the Collector.

APPENDIX A.

Statement showing the total Collections on account of Income Tax in each District of the Province of Sind credited in the accounts of the Accountant General and those shown in the Collectors' and Deputy Commissioners' Return No. III.

AS PER ACCOUNTANT GENERAL'S FINAL RETURN FOR MARCH 1896.														
District.	Part I.—Tax on salaries, &c., paid by Local Authorities and Companies.				Part II.—Tax on Profits of Companies.	Part III.—Tax on Securities of Local Authorities and Companies covered by Revenue Authorities.	Part IV.—Tax on other sources of Income covered by Revenue Authorities.	Total of Columns 5, 6, 7 and 8.	Fines and Penalties.	Other Items.	Total of Columns 9, 10 and 11.	As per Collector's Income Tax Return No. III (Column 20).	Difference between the credits of the Accountant General (Column 12) and those of the Collector (Column 13).	REMARKS.
	Recoveries from Local Fund Payment Vouchers.	Recoveries by Revenue Authorities from Municipalities and Port Trusts.	Recoveries by Revenue Authorities from Companies and Private Persons.	Total of Columns 2, 3 and 4.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Karachi	Rs. a. p. 360 11 6	Rs. a. p. 5,335 7 10	Rs. a. p. 17,607 7 3	Rs. a. p. 23,303 10 7	Rs. a. p. 1,859 15 2	Rs. a. p. 3,575 6 5	Rs. a. p. 99,694 7 0	Rs. a. p. 1,28,433 7 2	Rs. a. p. 222 0 0	Rs. a. p. "	Rs. a. p. 1,23,655 7 2	Rs. 1,23,655	Rs. a. p. -0 7 2	Karachi District.— Elimination of fractions of Rs. a. p. a rupee from the Collector's return ... -0 7 2
Hydrabad Thar and Parkar	335 4 10	639 3 9	967 0 1	1,941 8 8	.....	.....	83,040 7 10	84,952 0 6	.....	.....	84,952 0 6	84,951	-1 0 6	Hydrabad and Thar and Parkar Districts.— On account of measurement fee credited by mistake to "Recoveries by Revenue Authorities" under Part IV not included in the Collector's Income Tax Returns and omission of fractions of a rupee ... -1 0 6
Shikarpur Upper Sind Frontier	393 12 6	1,223 14 11	7,045 6 1	2,663 1 6	78 2 0	43 15 3	1,00,277 8 6	1,03,042 11 3	355 12 0	9 13 3	1,03,423 4 6	1,03,418	-10 4 6	Shikarpur and Upper Sind Frontier Districts.— Copying-fee of Income Tax proceedings held in appeal omitted from the Collector of Shikarpur's returns ... -9 13 3 Tax recovered from the Salt Inspector, Upper Sind Frontier, on rewards in certain salt cases not included in the Accountant General's return ... +1 8 4
Total	1,059 12 10	7,193 10 6	19,619 13 5	27,906 4 9	1,938 1 2	3,619 5 8	2,83,012 7 4	3,16,478 2 11	577 12 0	9 13 3	3,17,005 12 2	3,17,054	-11 12 2	Lost in rounding numbers in the Collector's and the Deputy Commissioner's returns ... -1 15 7 Total ... -10 4 6

E. C. K. OLLIVANT,
Acting Commissioner in Sind.

No. 920 of 1895-96.

From

KH. N. SEERVAI, ESQUIRE,
Income Tax Collector, Bombay;

To

J. MONTEATH, ESQUIRE,
Acting Secretary to Government,
Financial Department,
Bombay.

*Income Tax Office,
Bombay, 11th September 1895.*

SIR,

I have the honour to submit the Annual Report on the working of the Income Tax Act in the City of Bombay for the year 1894-95, and to append the following returns :—

No. III.—Statement showing the collections of the tax under Parts I, II, III and IV of Schedule II of the Act.

No. IV.—Statement showing the original and final demand and uncollected balances of sums due at the close of the year.

No. V*.—Statement showing the classification of incomes on account of which the tax was collected during the year.

No. VI.—Statement of expenditure in the assessment and collection of the tax.

2. There is complete agreement between the returns (III, IV and V) under each part.

3. The figures contained in these statements also agree with those in the Accountant General's books.

4. The original demand for the year under all the parts of Schedule II of the Act amounted to Rs. 20,45,055 leviable from 28,937 assesseees as against Rs. 20,48,263 payable by 27,518 persons in the previous year, thus showing an increase of 1,419 persons in the number of tax-payers and a decrease of Rs. 3,208 in the amount of assessment. The amount reduced or remitted on revision was Rs. 2,09,998 as compared with Rs. 1,62,000 in the preceding year. Penalties to the extent of Rs. 36 were imposed on 25 persons. The amount on account of previous year's arrears was Rs. 1,41,675. The net amount for collection thus stood at Rs. 19,76,768, out of which Rs. 18,75,491 were realized within the year, leaving Rs. 1,01,277 outstanding, which all have since been recovered. The subjoined table shows in details the above particulars :—

District.	Popula- tion.	ORIGINAL DEMAND.		FINAL DEMAND.					
				I.—Salaries.		II.—Companies.		III.—Secu- rities.	IV.—Other Sources of Income.
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Amount.	Number. Amount.
			Rs.		Rs.		Rs.	Rs.	
Bombay ...	821,764	28,937	20,45,055	13,290	3,71,130	148	4,21,264	58,493	14,200 9,84,170

District.	FINAL DEMAND—continued.				Arrears of previous year.	Grand Total.	Gross Collection.	Refund.	Net Collection.	Balance out- standing.
	Total:		Penalties.							
	Number.	Amount.	Number.	Amount.						
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay ...	27,638	18,35,057	25	36	1,41,675	19,76,768	18,79,197	3,706	18,75,491	1,01,277

*Not printed.

5. Exclusive of the outstandings of the previous year (Rs. 1,41,675) the amount of tax collected on account of the year 1894-95 has been Rs. 18,35,093, of which Rs. 17,33,816 were collected between 1st April 1894 and 31st March 1895 and Rs. 1,01,277 were collected after that date. This result gives a decrease of Rs. 51,243 over the collections of the previous year as shown below in the details of the Parts:—

	1894-95.	1893-94.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Part I (Salaries) ...	3,71,130	3,42,591	28,539	...
Part II ... { Railways ...	1,97,830	2,24,052	...	26,222
Other Joint Stock Companies ...	2,23,434	2,75,053	...	51,619
Part III (Interest on Securities) ...	58,493	55,343	3,150	...
Part IV (Commerce, Trade, &c.) ...	9,84,170	9,89,224	...	5,054
Penalties ...	36	73	...	37
Total ..	18,35,093	18,86,336	31,689	82,932
	Net Decrease ...		51,243	

6. It will be seen that in Part I the collection made for 1894-95 (Rs. 3,71,130) shows an increase of Rs. 28,539 over the collection (Rs. 3,42,591) of 1893-94. This increase is due mainly to improvements in establishments especially of the Railway Companies, and to the opening of some new firms and companies.

Under Part II, tax on profits of Joint Stock Companies, the payment of tax made by the Railway Companies shows a decrease of Rs. 26,222 and that made by the other Joint Stock Companies, of Rs. 51,619, in all Rs. 77,841. The former is due to a certain extent to a falling off in the goods traffic of the G. I. P. Railway Company, and mainly to an item of Rs. 17,617, representing the tax due from the Rajputana-Malwa Railway for 1892-93, being credited in 1893-94, owing to the rather late issue of the orders of the Public Works Department, thus making the year 1893-94 compare favourably with the current year 1894-95.

For the decrease in the tax paid by the other Joint Stock Companies, the Cotton Mills are almost wholly responsible. The high prices of cotton during the first half of 1893, the depression in the prices of yarn and the accumulation of large stocks in China—so serious as to necessitate short-time work for some period—combined with the first effects of the closing of the Mints on the Exchange between Bombay and China, heavily reduced the profits of the Mills.

Under Part IV (Commerce and Trade) the result is not so unfavourable as was at first feared, the decrease being only Rs. 5,054. The cause is the one that has been in operation for some years past, namely, bad trade. The serious diminution in the profits of the Mills greatly curtailed the income of the Mill Agents who pay the tax under this part, and the curtailed incomes considerably lowered the tax realizations.

On the whole the decrease in the collection of 1894-95, as compared with 1893-94, amounts to Rs. 51,243, which is mainly, if not almost wholly, due to the serious diminution in the profits of the Cotton Mills.

7. The number of persons originally assessed was 28,937. The number of objection petitions as also the percentage of petitions to assesseees cannot be given as most of the objections against assessments were made to me by the assesseees in person and disposed of at once after the examination of such proofs as were tendered.

The number of written petitions made to me was 195, the percentage between which and the number of assessment will not give the correct ratio of objections

to assessments. The percentage of reductions on objections and the incidence of tax in relation to population are given in the subjoined table:—

Number of persons originally assessed.	Number of objection petitions.	Percentage of petitions to assessors.	Percentage of reductions on objections.	INCIDENCE OF THE TAX UNDER PARTS, I, II, III AND IV.			
				Population of Bombay as per Census of 1891.	Per Head of Population.	Per Head of Tax-payers.	Number of Persons to one Tax-payer.
28,937			10.2	821,764	Rs. a. p. 2 3 8	Rs. a. p. .66 6 4	29

8. Two petitions were made to the Commissioner under Section 27 of the Act against assessment under Part IV of the Act, and the action of this Department was confirmed by the Commissioner in both the cases.

9. The following table shows the distribution over the main heads of the amount collected:—

Heads.				Amount.			Percentage on Total.
				Rs. a. p.			
I.—Salaries	...	...	...	3,68,931	0	0	19.67
II.—Companies	...	...	...	4,28,229	0	0	22.83
III.—Securities	...	...	...	57,063	0	0	3.04
IV.—(a) Profession	...	...	...	77,015	0	0	4.10
(b) Commerce...	...	...	...	5,67,076	0	0	30.23
(c) Transport	...	...	...	18,331	0	0	.97
(d) Trade	...	...	...	1,15,828	0	0	6.17
(e) Manufacture	...	...	...	45,128	0	0	2.40
(f) Property	...	...	...	1,97,849	0	0	10.54
Total, Part IV				10,21,227	0	0	54.45
Penalty...	...	...	...	41	0	0	
Grand Total				18,75,491	0	0	

10. It will be seen from Statement VI that Rs. 37,772-11-3 per annum represent the cost of the Income Tax establishment and that Rs. 6,127-15-0 per annum is the amount allowed at the rate of 2 per cent. to the heads of firms, &c., for the collection of Income Tax on the salaries of their employes. The former sum bears the ratio of 2.01 per cent. to the amount collected and on the total of the two sums, Rs. 43,900-10-3, the percentage comes to 2.33.

I have the honour to be,

Sir,

Your most obedient Servant,

KH. N. SEERVAI,

Income Tax Collector, Bombay.

RETURN NO. III.

(RULE NO. 19).

Statement showing the Collections of the Tax under Act II of 1886 in the year 1894-95 in the City of Bombay.

Class	Amount of Income.	SALARIES, PENSIONS, ANNUITIES, AND GRATUITIES PAID BY THE GOVERNMENT.		SALARIES, PENSIONS, ANNUITIES, AND GRATUITIES PAID BY LOCAL AUTHORITIES.		SALARIES, &c. PAID BY COMPANIES, PUBLIC BODIES, ASSOCIATIONS, AND PRIVATE EMPLOYERS.		PROFITS OF COMPANIES.		INTEREST ON SECURITIES.		OTHER SOURCES OF INCOME.		TOTAL COLLECTION OF TAX.		Fines by Magistrate.	Total of columns 17, 18 and 19.	Refunds.	Net Collections.			
		Tax levied under.		Tax levied under.		Tax levied under.		Tax levied under.		Tax levied under.		Tax levied under.		Tax levied under.								
		Section 9 (1).		Section 9 (2).		Section 9 (1).		Section 9 (2).		Section 9 (1).		Section 9 (2).		Section 9 (1).						Section 9 (2).		
		Number of assesses.	Amount of Tax.	Number of assesses.	Amount of Tax.	Number of assesses.	Amount of Tax.	Number of assesses.	Amount of Tax.	Number of assesses.	Amount of Tax.	Number of assesses.	Amount of Tax.	Number of assesses.	Amount of Tax.					Number of assesses.	Amount of Tax.	
I	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
I	750 but less than 1,000	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
II	1,000 "	...	...	536	4,787	250	3,038	6,678	48,287	...	...	...	5,142	51,420	12,606	1,07,532	10	...	1,07,542	...	1,07,542	...
III	1,250 "	...	...	109	2,099	103	1,829	1,357	22,894	...	...	...	1,730	25,960	3,301	52,854	2	...	52,858	...	52,858	...
IV	1,500 "	...	...	70	1,060	91	1,245	789	18,777	1	30	...	1,659	33,180	2,610	55,792	4	...	55,796	...	55,796	...
V	1,750 "	...	...	29	836	12	336	476	14,732	...	...	...	909	25,452	1,436	41,356	2	...	41,358	...	41,358	...
VI	2,000 "	...	...	34	1,139	24	786	373	12,589	1	43	...	758	26,530	1,100	41,087	5	...	41,087	...	41,087	...
Part III	...	...	...	49	2,025	42	1,650	464	19,900	1	48	...	832	34,944	1,388	58,567	...	...	58,572	...	58,572	...
Total I to VI	...	...	...	827	12,546	522	9,784	10,137	1,37,219	5	163	47	11,030	1,97,476	22,621	3,57,235	23	...	3,57,258	90	3,57,168	...
VII	2,000 but less than 2,500	...	...	27	1,544	33	2,081	374	22,891	2	113	...	700	48,915	1,196	70,543	5	...	70,548	7	70,541	...
VIII	2,500 "	...	...	68	5,771	60	8,707	827	74,907	19	1,849	...	1,235	1,12,400	2,199	2,00,634	13	...	2,00,647	...	2,00,647	...
IX	5,000 "	...	...	38	6,570	31	5,228	236	41,732	22	4,046	...	659	1,23,568	986	1,81,142	...	...	1,81,142	...	1,81,142	...
X	10,000 "	...	...	11	4,076	12	3,744	71	26,570	32	12,874	...	472	1,53,443	538	2,00,712	...	...	2,00,712	...	2,00,712	...
XI	20,000 "	...	...	1	664	...	...	8	5,076	...	5,140	...	118	75,490	135	86,310	...	...	86,310	...	86,310	...
XII	30,000 "	...	...	1	861	...	842	4	3,450	...	7,472	...	82	75,612	96	88,237	...	...	88,237	...	88,237	...
XIII	40,000 "	...	...	...	...	...	...	...	...	10	11,575	...	31	37,392	41	48,967	...	...	48,967	...	48,967	...
XIV	50,000 "	...	...	...	...	...	...	...	...	22	43,685	...	70	1,25,460	92	1,69,145	...	...	1,69,145	1,000	1,68,145	...
XV	1,00,000 and more	...	...	...	...	...	...	...	...	23	3,41,313	57,032	13	77,886	36	4,19,199	...	...	4,19,199	...	4,19,199	...
Part III	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	57,032	...	...	57,032	...	57,016	...
Total VII to XV	...	...	...	136	19,486	137	17,600	1,520	1,74,566	146	4,28,066	57,032	3,360	8,25,171	5,319	15,21,921	18	...	15,21,939	1,565	15,20,374	...
GRAND TOTAL	...	...	...	963	32,032	659	27,384	11,657	2,11,785	151	4,28,229	57,079	14,410	10,22,647	27,840	18,79,156	41	...	18,79,197	3,706	18,75,491	...

* Refunds of Income Tax, viz., Rs. 1,605 from 1886, allowed to such of the employees of the Great Indian Peninsula Railway and Bombay Baroda and Central India Railway Companies as were employed on portions of the Railway Lines passing through other than British territory (vide Government Resolutions, Financial Department Nos. 3170 and 939 dated 20th September 1890 and 13th March 1894 respectively); and Refunds of Rs. 446 from 1886 granted to the Officers of the Bombay Municipality whose pensions were paid in England, (vide Government Resolution, Financial Department No. 3867 dated 23rd November 1894).

Income Tax Office,

Bombay, 11th September 1895.

K. N. SEERVAI,

Income Tax Collector Bombay.

RETURN No. IV.

Statement showing the Original and Final Demands and Uncollected Balances of Sums due under Act II of 1886 in the year 1894-95 in the City of Bombay.

Part of the Act under which the Income is assessed.	ORIGINAL DEMAND.		REVISION BY COLLECTOR.		REVISION BY COMMISSIONER.		FINAL DEMAND.		PENALTIES BY COLLECTOR.		FINES BY MAGISTRATE.		AMOUNTS OF PREVIOUS YEAR.		Total of Columns 9, 11, 13 and 14.	COLLECTIONS.				Balance.	Penalties.	Remarks.
	Number of Assessee.	Amount of Tax.	Number of Petitions or objections.	Demand after disposal.	Number of Petitions or objections.	Demand after disposal.	Number of Assessee.	Amount of Tax.	Number.	Amount.	Number.	Amount.	Amount.			Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Chapter III A and Part I, Schedule II ...	13,324	3,73,373	...	Rs. 3,71,625	...	Rs. ...	13,290	3,71,130	...	Rs. ...	...	Rs. ...	7,662	3,75,792	3,61,269	...	...	Rs. 7,662	3,68,931	9,861	...	...
Chapter III B and Part II, Schedule II ...	151	4,25,370	...	4,21,264	...	...	148	4,21,264	...	...	...	...	8,538	4,29,802	4,19,691	...	...	8,538	4,28,229	1,573	...	...
Chapter III C and Part III, Schedule II ...	...	58,557	...	58,557	...	...	...	58,493	...	...	...	...	1,368	59,861	55,695	...	...	1,368	57,063	2,798	...	...
Chapter III D and Part IV, Schedule II ...	15,462	11,87,755	195	9,84,170	2	...	14,200	9,84,170	25	36	...	...	1,24,076 + P 31	11,08,313	8,97,131	...	...	1,24,076 + P 31	10,21,227 + P 41	87,019	26	...
Total ...	28,937	20,45,055	195	18,35,616	2	...	27,638	18,35,057	25	36	...	...	1,41,675	19,76,768	17,33,806	...	...	1,41,675	18,75,491	1,01,251*	26	...

* The whole of the amount shown as balance outstanding has since been recovered.

KH. N. SEERVAL,
Income Tax Collector, Bombay.Income Tax Office,
Bombay, 11th September 1895.

RETURN No. VI.

INCOME TAX FORM No. 31.

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886 during the year ending 31st March 1895 in the City of Bombay.

Head.	Number.	Monthly Rate.	Number of Months.	Total Cost.	Remarks.
				Rs. a. p.	
A.—Establishment—					
(1) Collector	1	700	12	8,400 0 0	
(2) Assistant Collector ...	1	300	12	3,600 0 0	
(3) Clerks, Inspectors, Assistant Inspectors and Peons	48	...	12	22,756 15 3	
Temporary Establishment...	4	120	6	720 0 0	
B.—Conveyance Allowance—					
(1) Collector	1	100	12	1,200 0 0	
(2) Assistant Collector ...	1	50	12	600 0 0	
C.—Contingencies—					
(1) Miscellaneous	...	...	12	195 12 0	
Allowance paid to the Assessor and Collector of Municipal Rates and Taxes for collecting Income Tax from owners of conveyances, horses and cattle plying for hire ...	...	25	12	300 0 0	
Total	...	...	...	37,772 11 3	Being 2·01 per cent. on the collection.
Add—Commission of 2 per cent. allowed to the employers of labour for collecting Income Tax in 1894-95 as per instructions conveyed in the Accountant General's letter No. ^B 23373, dated 13th December 1887 ...	...	...	...	6,127 15 0	
Grand Total	...	...	...	43,900 10 3	Being 2·33 per cent. on the collection.
Percentage of Expenditure on Collection	...	...	...	2·33	

*Income Tax Office,
Bombay, 11th September 1895.*

KH. N. SEERVAI,
Income Tax Collector, Bombay.

No. $\frac{17}{96}$ OF 1895.

FINANCIAL DEPARTMENT.

Dated Aden Treasury, 27th July 1895.

FROM

BRIGADIER-GENERAL C. A. CUNINGHAM,
Political Resident, Aden ;

TO

THE SECRETARY TO GOVERNMENT,
Bombay.

SIR,

I have the honour to submit the Annual Administration Report on the working of the Income Tax Act in the Settlement of Aden for the year 1894-95, and to append the following returns :—

Return III.—Statement showing the collection of the tax under Parts I, II, III and IV of Schedule II of Act II of 1886.

Return IV.—Statement showing the original and final demands and uncollected balances of sums due at the close of the year.

Return V.*—Statement showing the classification of incomes on account of which the tax was collected during the year.

Return VI.—Statement of expenditure incurred in the assessment and collection of the tax.

Return VII.—Statement showing the total assessments and collections at Aden and Perim.

2. Returns III, IV and V agree with one another under each part, excluding the penalties included in Return IV.

Appendix A, showing the amount of the tax brought on the books of the Accountant General and that shown in the Collector's returns, is attached. Agreement exists between the figures given in Appendix A.

Administration.

3. The assessment list for the Settlement of Aden was framed by the Head Accountant of the Aden Treasury ; the list was principally based on the final demands of the previous year supplemented by fresh enquiries. Great care was taken in framing the list of assessment.

At Perim the tax was collected by the Assistant Resident, Perim, who is the Collector of Income Tax for the island.

4. The First Assistant Resident as Treasury Officer exercised powers for revision under Section 25 of the Act in the Settlement of Aden.

5. The general supervision was, as heretofore, exercised by the Resident, who has been invested with the powers of Commissioner under Section 27.

6. In Aden the tax is collected in one instalment in accordance with Government Resolution, Financial Department, No. 784, dated 19th March 1886.

Original Demand.

7. In the year under report, the original demand amounted to Rs. 36,560 from 836 assesses as against Rs. 36,054 from 866 assesses, thus showing a decrease in the number of assesses but an increase of Rs. 506 in the amount of assessment. This increase is due to the large profit returned by the salt manufactory. The amount remitted in consequence of successful petitions of objections was Rs. 3,324 as against Rs. 4,121 in 1893-94. The former sum includes Rs. 2,404 (compared with Rs. 2,428 in 1893-94) on account of Income Tax having been paid by the head offices of the objectors in India. Thus the net amount remitted was Rs. 920 against Rs. 1,693 of the previous year. The final demands realized under all parts, except interest on Government securities and official salaries, amounted to Rs. 32,385 after writing off Rs. 851 as irrecoverable; Rs. 123 on account of penalties being added to the final demand, the net collection in Aden and Perim was Rs. 32,508. This, on comparison with the previous year's figures, Rs. 31,407, shows an increase of Rs. 1,101. There was no balance outstanding at the close of the year 1894-95. A table showing the details of original and final demands, collections and balances, in Aden and Perim, has been attached to this report.

A comparison of the figures under Part IV with those of the previous year gives the following result:—

District.	Year.	ORIGINAL ASSESSMENT.		FINAL DEMAND.	
		Number of Assesses.	Amount.	Number of Assesses.	Amount.
			Rs.		Rs.
Aden	1893-94 ...	528	21,121	427	17,000
	1894-95 ...	511	22,087	411	18,763
Total ...		—17	+966	—16	+1,763

8. The following table gives details as to the number of persons originally assessed, percentage of petitions and reductions, and the incidence of the tax:—

District.	Number of persons originally assessed.	Number of Petitions of Objections.	Percentage of Petitions to Assesses.	Percentage of Reductions on Objections.	INCIDENCE OF THE TAX UNDER PARTS I, II, III AND IV.			
					Population of the District.	Per head of Population.	Per head of Tax-payers.	Number of Persons to one Tax-payer.
						Rs. a. p.	Rs. a. p.	
Aden ...	780	79	10.13	9.806	35,055	0 13 11	44 15 4	51
Perim ...	56	...	...	...	986	2 11 2	47 8 10	17
Total ...	836	79	9.45	9.09	36,041	0 14 9	45 2 6	49

9. It will be seen that out of the total number 836 assesses, 79 or about 9½ per cent, appealed against their assessment, including 19 assesses who produced certificates for payment of Income Tax by their head offices in India. The amount remitted to them was Rs. 2,404; hence the percentage on reduction on objections is high.

10. Taking Part IV alone, the following table shows fluctuations consequent on revision:—

Class.	ADEN, 1894-95.		ADEN, 1893-94.	
	Reduced.	Enhanced.	Reduced.	Enhanced.
I ...	Rs. 200		Rs. 300	
II ...	20		70	
III ...	55		115	
IV ...	59		26	
V ...	22			
VI ...	111		98	
VII ...	161		205	
VIII ...	694		690	
IX ...	1,000		1,458	
X ...	1,002		1,158	
	3,324		4,120	
	3,324		4,120	

11. The average incidence of the tax per head of population in Aden and Perim is Re. 0-14-9 and that per head of tax-payers is Rs. 45-2-6.

12. The final demands under all parts amounted to Rs. 33,236 as against Rs. 31,933, and the net increase was thus Rs. 1,303. The amount of penalty inflicted was of small amount; it was ordered in the case of persons who attempted to evade the tax after the period allowed for payment was over. In no case was fine inflicted.

13. This statement shows the distribution of the tax over different trades, dealings and industries brought under the operations of the Act. The distribution of the total amount collected over the main headings is shown in the following table:—

Heads.	Amount.	Percentage on Total.
	Rs.	
I. Salaries ...	12,734	39.32
II. Companies ...	1,739	5.37
IV. —		
(a) Profession ...	164	.51
(b) Commerce ...	14,125	43.62
(c) Transport ...	487	1.50
(d) Trade ...	1,030	5.03
(e) Manufacture ...	165	.51
(f) Property ...	1,341	4.14
Total, Part IV.	17,912	55.31
Grand Total	32,385	.....

14. Appendix B, showing the distribution of the principal sources of income under Part IV, is attached, from which it will be seen that as in the previous year general merchants paid the largest amount of the tax, whilst the salt merchants paid the next largest sum and the piece-goods merchants came next. The average amount paid by each assessee is given at foot of the return.

15. The total cost of the operations amounted to Rs. 874 against Rs. 877 in 1893-94. The charge is, as usual, for a clerical establishment maintained for the whole year as well as the commission paid for collection of the tax by the employers from the employes. No expenditure was incurred at Perim.

*Not printed.

16. An additional return showing the total assessment and collection at Aden and Perim as required by the Government of India is appended.
Return VII.

17. The administration of the Act during the year was satisfactory. The work is done with all reasonable care and is carefully scrutinized. As already stated in the previous year's reports, true returns or statements of income appear to be unknown; but the assessment is made on the best possible information obtainable and is also based on the final demands of the previous years with certain modifications which seemed necessary after fresh enquiries.
General Remarks.

18. Of the Head Accountant and Treasurer Khán Shâeb Behrámji Sorábji, Colonel Sealy, late Collector of Income Tax, writes: "He is an excellent official and has the Financial Codes at his fingers' ends." The present Treasury Officer and Income Tax Collector Major Ferris has now been in charge for nearly four months and fully endorses all that Colonel Sealy says. The Income Tax is a very material addition to Mr. Behrámji's work and he performs it well and without remuneration.

I have the honour to be,

Sir,

Your most obedient Servant,

C. A. CUNINGHAM,

Political Resident and Commissioner of Income Tax, Aden.

APPENDIX A.

Statement showing the Total Collections of Income Tax in Aden credited in the Accounts of the Accountant General for 1894-95 and those shown in the Collector's Return No. III.

AS PER ANNUAL CERTIFICATE FURNISHED BY THE ACCOUNTANT GENERAL.														
Districts.	Deductions by Government from Salaries and Pensions.	Deductions by Government Interest on Government Securities.	Total of Columns 2 and 3.	Recoveries from Securities of Local Authorities and Companies.	Recoveries from Salaries.		Ordinary Collections.		Penalties.	Other Items.	Total of Columns 5 to 9.	As per Collector's Income Tax Return No. III.	Difference between the credit of the Accountant General (Column 10) and those of the Collector.	REMARKS.
					Paid by Local Authority.	Paid by Companies and private employers.	Profits of Companies.	Other Sources Income.						
1	2	3	4	5	6		7		8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Aden	4933	295	5,228		2,511	10,223	1,739	17,912	123		32,508	32,508		

Aden, 27th July 1895.

W. B. FERRIS,
Income Tax Collector, Aden.

RETURN No. III.

Statement showing the Collections of the Tax under Act II of 1886 in the year 1894-95.

Class.	Amount of Income.	Salaries, &c., paid by Companies, Public Bodies, Associations and Private Employers.										Profits of Companies.		Interest on Securities.		Other Sources of Income.		Total Collections of Tax.		Penalties by Collector.	Fines by Magistrates.	Total of Columns 17, 18 and 19.	Re-funds.	Net Collections.	Remarks.						
		Salaries, Pensions, Annuities and Gratitudes paid by Government.					Salaries, Pensions, Annuities and Gratitudes paid by Local Authorities.					Tax levied under		Companies.		Securities.		Income.								Tax.					
		Number of Asses-ees.		Amount of Tax.		Number of Asses-ees.		Amount of Tax.		Number of Asses-ees.		Amount of Tax.		Number of Asses-ees.		Amount of Tax.		Number of Asses-ees.								Amount of Tax.		Number of Asses-ees.		Amount of Tax.	
		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20							21	22	23			
I	Rs. Rs.																														
II	500—750			44	431	28	323	59	542				217	2,176	348	3,486	64		3,530		3,530										
III	750—1,000			7	126	18	270	13	243				48	720	86	1,361	4		1,365		1,365										
IV	1,000—1,250			3	69	15	371	6	140				37	740	61	1,320	18		1,338		1,338										
V	1,250—1,500			2	55	8	232	8	246				31	868	49	1,401	18		1,419		1,419										
VI	1,500—1,750					3	141	4	141				32	420	19	702	4		706		706										
	1,750—2,000			2	75	5	190	5	196				4	168	16	639	5		634		634										
Total I to VI	(Less than Rs. 2,000)			58	756	77	1,527	95	1,510				349	5,086	579	8,879	113		8,992		8,992										
	Rs. Rs.																														
VII	2,000—2,500			3	165	8	474	4	221				12	636	27	1,496			1,496		1,496										
VIII	2,500—3,000			8	671	20	1,633	36	3,328				27	2,393	91	8,025	10		8,035		8,035										
IX	3,000—4,000			4	673	3	376	3	524				13	2,135	23	3,708			3,708		3,708										
X	4,000—5,000			1	246	1	355	1	275	2	988		5	1,641	10	3,375			3,375		3,375										
XI	5,000—10,000									1	781		2	1,172	3	1,953			1,953		1,953										
XII	10,000—20,000												2	2,207	2	2,207			2,207		2,207										
XIII	20,000—30,000																														
XIV	30,000—40,000																														
XV	40,000—50,000																														
	50,000—1,00,000																														
	1,00,000 and more																														
Total VII to XV	(More than Rs. 2,000).			16	1,755	32	2,838	44	4,348	3	1,739		62	12,826	167	23,506	10		23,516		23,516										
Grand Total				74	2,511	109	4,365	139	5,858	3	1,739		441	17,912	736	32,385	123		32,508		32,508										

W. B. FERRIS,
Income Tax Collector, Aden

Aden, 27th July 1895.

RETURN No. IV.

(RULE 19.)

Statement showing the Original and Final Demands and Uncollected Balances of sums due under Act II of 1886 in the year 1894-95.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.				Balance.	Remarks.	
	Number of Assessors.	Amount of Tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of Assessors.	Amount of Tax.	Num. ber.	Amount.	Num. ber.	Amount.	Amount.	Rs.	Tax.	Penal- ties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Chapter III A and Part I, Schedule II	322	Rs. 12,734	...	Rs. 12,734	...	Rs. 12,734	322	12,734	...	Rs. ...	...	Rs. ...	Rs. ...	Rs. 12,734	Rs. 12,734	Rs. ...	...	...	Rs. 12,734	...	
Chapter III B and Part II, Schedule II	3	1,739	...	1,739	...	1,739	3	1,739	...	...	...	...	...	1,739	1,739	...	...	...	1,739	...	
Chapter III C and Part III, Schedule II	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Chapter III D and Part IV, Schedule II	511	22,087	79*	*18,763	...	18,763	411	18,763	84	123	...	...	...	18,886	17,912	123	...	...	18,035	...	Rs. 851 written off as irrecoverable.
Total	836	36,560	79*	33,236	...	33,236	736	33,236	84	123	...	...	...	33,359	32,385	123	...	...	32,508	...	

*Including 19 assesses who produced certificates for payment of Income Tax in India amounting to Rs. 244.

Aden,

22nd June 1895.

W. B. FERRIS,
Income Tax Collector, Aden.

RETURN No. VI.

Statement of Expenditure incurred in the Assessment and Collections of Income Tax under Act II of 1886 in the year 1894-95.

Head.	Amount.	Remarks.
1	2	3
	Rs. a. p.	
Establishment ...	732 0 0	
Travelling allowance ...	.....	
Contingencies ...	25 0 0	
2 per cent. commission for collections of Income Tax	117 1 6	
Total ...	874 1 6	

RETURN No. VII.

Statement showing the Total Assessment and Collections on account of Income Tax for the Districts of Aden and Perim for the year 1894-95.

Districts.	Taluka.	FINAL DEMANDS.		COLLECTIONS.		Balance out-stand- ing.	Re- covery of previous year's arrears.	Remarks.
		Number of Asses- sees.	Amount of Tax.	Tax.	Penal- ties.			
			Rs.	Rs.	Rs.			
Aden ...	...	680	30,573	29,722	123	...	...	Rs. 851 written off as irrecover- able.
Perim ...	...	56	2,663	2,663	...	...	...	
Total ...	...	736	33,236	32,385	123	...	...	

W. B. FERRIS,
Income Tax Collector, Aden.

Aden, 27th July 1895.

Table showing details for Aden and Perim of the Original and Final Demands, Collections and Balances for the year 1894-95.

District.	Popula- tion.	ORIGINAL DEMAND.		FINAL DEMAND.										Arrears of previous year.	Gross Collections.	Refunds.	Net Collections.	Balance out- stand- ing, including amount written off.
		ORIGINAL DEMAND.		I Salaries, &c.	II Companies.		III Secu- rities.	IV Other Sources of Income.		Total.	Penalties.							
		Number.	Amount.		Number.	Amount.		Number.	Amount.		Number.	Amount.						
Aden.	35,055	780	Rs. 33,897	271	Rs. 10,121	3	Rs. 1,739	406	Rs. 18,713	680	Rs. 30,573	84	Rs. 123	29,845	Rs. ...	29,845	Rs. 851	
Perim.	986	56	2,663	51	2,613	...	...	5	50	56	2,663	...	...	2,663	...	2,663	...	
Total	36,041	836	36,560	322	12,734	3	1,739	411	18,763	736	33,236	84	123	32,508	...	32,508	851	

W. B. FERRIS,
Income Tax Collector, Aden.

Aden, 27th July 1895.

RETURN No. I.
(RULES 8 AND 20).

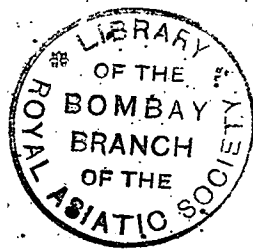
Statement showing the Collections of Income Tax under Act II of 1886 from Salaries, Pensions, Annuities and Gratuities paid by the Government in the year 1894-95.

PAID BY GOVERNMENT OF BOMBAY.											
Class.	Income.	Salaries.		Pensions and Annuities.		Gratuities.		Total.		REMARKS.	
		Number of Assessee.	Amount of Tax.	Number of Assessee.	Amount of Tax.	Number of Assessee.	Amount of Tax.	Number of Assessee.	Amount of Tax.		
I		3	4	5	6	7	8	9	10	11	
			Rs.		Rs.		Rs.		Rs.		
I	Rs. 500 but less than Rs. 750	2,030	24,913	338	5,714	1	15	2,369	30,642		
II	" 750 do. " 1,000	697	12,752	143	3,416	2	39	842	16,207		
III	" 1,000 do. " 1,250	448	10,700	129	3,831			577	14,531		
IV	" 1,250 do. " 1,500	167	4,867	76	2,464			243	7,381		
V	" 1,500 do. " 1,750	145	4,719	56	2,161			201	6,880		
VI	" 1,750 do. " 2,000	217	10,535	36	1,918			313	12,453		
	Total, I to VI	3,764	68,486	778	19,504	3	54	4,545	88,044		
VII	Rs. 2,000 but less than Rs. 2,500	361	19,899	58	3,878			419	23,777		
VIII	" 2,500 do. " 3,000	338	34,368	85	8,465			423	42,833		
IX	" 3,000 do. " 3,500	262	49,991	29	4,704			291	54,695		
X	" 3,500 do. " 4,000	138	44,959	14	4,025			152	48,984		
XI	" 4,000 do. " 4,500	50	27,113	6	2,630			56	29,743		
XII	" 4,500 do. " 5,000	29	20,995	5	3,945			34	24,940		
XIII	" 5,000 do. " 5,500	16	15,122	1	779			17	15,901		
XIV	" 5,500 do. " 6,000	3	5,152	1	1,303			4	6,455		
XV	" 6,000 and upwards	1	3,231					1	3,231		
	Total VII to XV	1,198	2,20,830	199	29,729			1,397	2,50,559		
	Grand Total	4,962	2,89,316	977	49,233	3	54	5,942	3,38,603		

B. K.
No. 5586
Book Department.

Forwarded to Government in the Financial Department with reference to Article 1629 of the Civil Account Code. Detailed statement accompanies.
O. F. BARROW,
Accountant General.

STATEMENT.



Statement showing the Collections of Income Tax on Salaries; Pensions,

Districts.	INCOME TAX														NUMBER	
	NUMBER OF ASSESSORS AND AMOUNT AT 4 PIES IN THE RUPEE.															
	I.		II.		III.		IV.		V.		VI.		VII.		VIII.	
	Rs. 500, but less than Rs. 750.		Rs. 750, but less than Rs. 1,000.		Rs. 1,000, but less than Rs. 1,250.		Rs. 1,250, but less than Rs. 1,500.		Rs. 1,500, but less than Rs. 1,750.		Rs. 1,750, but less than Rs. 2,000.		Rs. 2,000, but less than Rs. 2,500.		Rs. 2,500, but less than Rs. 5,000.	
	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.
Ahmedabad	409.	1,335	31	553	17	425	5	161	3	120	9	356	20	1,000	18	1,700
Broach	46	542	13	231	6	154	1	17	3	86	6	251	3	186	8	716
Kaira	71	866	24	448	9	224	3	88	2	79	10	374	11	635	8	794
Surat	59	739	18	326	12	307	3	99	5	181	7	267	7	441	11	1,062
Thana	53	643	20	370	13	329	3	110	5	164	7	292	9	539	12	1,125
Ahmednagar	54	642	14	261	9	225	4	128	1	21	10	372	17	817	3	212
Khandesh	79	1,030	26	490	18	460	5	154	4	129	9	339	13	756	17	1,592
Nasik	55	725	18	322	13	310	4	123	2	46	7	297	11	642	8	700
Poona	86	1,073	78	1,340	20	487	17	522	6	192	19	730	13	1,045	27	2,812
Satara	62	870	16	308	12	292	5	147	...	...	8	279	14	809	10	1,036
Sholapur	42	543	10	192	8	203	4	109	3	91	5	164	10	523	6	629
Belgaum	70	826	17	306	8	201	3	74	1	44	10	365	9	492	7	700
Bijapur	39	489	11	195	6	135	3	63	1	6	8	292	7	385	4	298
Dharwar	56	719	17	287	13	311	2	42	3	89	6	240	10	554	14	1,287
Kanara	50	586	18	307	8	179	3	77	1	45	9	320	7	437	3	295
Kolaba	34	391	11	180	3	75	2	34	1	12	11	397	6	380	7	602
Ratnagiri	67	779	20	358	10	241	3	100	4	130	8	300	8	474	10	940
Hyderabad	88	1,020	19	351	28	678	1	30	5	159	15	613	13	723	11	1,004
Karachi	142	1,595	31	683	45	796	8	240	8	233	17	623	25	977	19	1,685
Shikarpur	84	976	27	474	13	344	2	65	3	111	15	570	18	1,048	9	887
Aden	24	299	13	243	3	77	1	22	2	74	5	201	2	112	5	470
Baroda	5	52	2	38	4	98	...	...	1	16	1	20	2	145	1	39
Cutch	...	...	2	34	...	...	...	...	...	...	1	40	...	...	...	...
Kathiawar	11	128	8	145	3	84	1	13	3	88	3	115	3	165	5	422
Mint	6	80	9	171	2	38	2	71	3	100	2	72	1	51	7	636
Customs	184	2,094	52	983	56	1,388	12	381	22	695	29	1,105	35	1,997	36	3,371
Presidency Audit Department including Presidency Bank.	374	4,968	159	2,897	98	2,406	66	1,901	48	1,705	37	1,527	75	4,251	55	7,662
Forest, Northern Circle.	17	217	2	45	3	78	1	9	1	29	1	3	3	180	5	541
Do. Central Circle.	22	293	4	76	5	75	1	15	2	64	1	7	1	18	4	449
Do. Southern Circle.	21	255	5	100	2	47	1	42	1	7	1	4	2	89	5	442
Do. Sind Circle.	20	188	2	38	1	3	1	30	1	3	...	...	1	21	3	270
Total	2,030	24,913	697	12,752	448	10,700	167	4,867	145	4,719	277	10,535	361	19,899	333	34,368

Districts.	INCOME TAX ON														NUMBER	
	NUMBER OF ASSESSORS AND AMOUNT OF TAX AT 4 PIES IN THE RUPEE—continued.															
	IV.		V.		VI.		VII.		VIII.		IX.		X.		XI.	
	Rs. 1,250, but less than Rs. 1,500.		Rs. 1,500, but less than Rs. 1,750.		Rs. 1,750, but less than Rs. 2,000.		Rs. 2,000, but less than Rs. 2,500.		Rs. 2,500, but less than Rs. 3,000.		Rs. 3,000, but less than Rs. 4,000.		Rs. 4,000, but less than Rs. 5,000.		Rs. 5,000, but less than Rs. 10,000.	
	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.
Ahmedabad	3	154	3	184	1	55	3	225	4	343	1	90	1	337	1	188
Broach	2	167	1	3	...	...	1	58	1	319	...	...	...	...	...	...
Kaira	1	32	1	64	1	89	1	16	...	1	135	...	...	...	...	...
Surat	3	85	7	287	1	58	3	182	10	922	2	536	2	653	1	1,225
Thana	1	32	1	48	...	...	2	141	1	192	1	42	1	53	...	...
Ahmednagar	1	36	...	...	1	87	3	495	...	...	1	130	...	...	...	...
Khandesh	1	10	1	62	1	3	1	11	1	88	1	109	1	95	1	321
Nasik	1	5	1	31	2	78	1	81	1	53	...	...	...	...	...	...
Poona	22	727	9	422	8	605	12	732	13	1,702	3	459	...	...	...	636
Satara	5	141	1	19	1	49	2	115	6	479	...	...	...	...	...	...
Sholapur	1	43	1	18	...	...	1	52	1	70	1	153	...	...	...	...
Belgaum	7	197	2	76	1	9	2	121	1	109	1	62	1	45	...	...
Bijapur	1	28	1	29	...	...	...	...	...	...	...	...	...	...	...	...
Dharwar	...	...	2	58	1	38	...	...	...	...	...	...	...	...	...	...
Kanara	1	41	1	11	...	...	1	60	1	104	...	...	...	...	...	...
Kolaba	...	...	2	69	...	...	1	81	...	1	187	...	...	...	...	...
Ratnagiri	1	45	2	130	1	145	2	236	1	51	1	29	...	...	...	...
Hyderabad	3	86	1	29	2	90	2	122	5	458	4	1,001	3	1,063	2	1,312
Karachi	4	110	3	92	2	78	2	103	6	569	...	...	...	...	...	937
Shikarpur	...	...	1	52	3	129	1	67	4	390	1	237	2	734	...	...
Aden	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Baroda	1	40	...	...	...	...	1	149	1	72	1	27	...	...	...	...
Cutch	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kathiawar	...	...	1	21	1	51	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...
Presidency Audit Department including Presidency Bank.	17	491	14	456	9	354	16	831	23	2,542	9	1,507	3	1,025	...	369
Forest, Northern Circle.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Do. Central Circle.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Do. Southern Circle.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Do. Sind Circle.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	76	2,464	56	2,161	36	1,918	58	3,878	85	8,465	29	4,704	14	4,025	6	3,945

and Gratuities paid by Government during the year 1894-95.

ON SALARIES.														INCOME TAX ON PENSIONS.						
OF ASSESSORS AND AMOUNT AT 5 PIES IN THE RUPEE.														NUMBER OF ASSESSORS AND AMOUNT OF TAX AT 4 PIES IN THE RUPEE.						
IX.		X.		XI.		XII.		XIII.		XIV.		XV.		Total Tax on Salaries.	I.		II.		III.	
Rs. 5,000, but less than Rs. 10,000.	Rs. 10,000, but less than Rs. 20,000.	Rs. 20,000, but less than Rs. 30,000.	Rs. 30,000, but less than Rs. 40,000.	Rs. 40,000, but less than Rs. 50,000.	Rs. 50,000, but less than Rs. 1,00,000.	Rs. 1,00,000 and upwards.	No.	Rs.	No.	Rs.	No.	Rs.	Rs. 500, but less than Rs. 750.		Rs. 750, but less than Rs. 1,000.	Rs. 1,000, but less than Rs. 1,250.				
No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	
15	2,540	6	2,099	1	812	1	438	1	843	...	...	236	12,382	12	186	5	127	5	214	
3	568	1	566	1	86	...	...	...	...	...	...	91	3,403	11	222	3	89	4	153	
7	1,497	1	570	2	1,007	...	...	...	...	...	...	148	6,572	10	310	2	80	2	105	
10	2,053	2	483	1	354	1	1,125	1	66	...	...	137	7,503	16	174	7	145	6	160	
7	1,342	2	780	2	1,135	1	66	...	...	...	...	134	6,895	9	107	5	101	5	140	
6	1,120	4	1,228	1	308	1	1,096	...	...	...	...	124	6,430	10	317	1	43	2	80	
8	1,524	2	557	1	720	1	199	...	...	...	...	133	7,952	8	104	2	42	3	79	
6	1,124	4	1,119	1	972	1	593	...	...	...	...	130	5,003	6	546	2	72	1	70	
25	5,294	10	3,341	4	2,329	4	3,038	1	175	...	...	315	22,378	28	511	24	706	12	450	
3	662	5	1,261	2	1,266	...	...	...	...	...	...	137	6,930	33	454	16	277	7	169	
4	664	1	80	2	1,141	...	...	...	...	...	...	95	4,344	14	149	4	74	5	133	
9	1,741	6	1,655	2	1,588	1	710	1	855	...	...	144	9,557	8	89	5	155	1	44	
4	686	1	245	1	314	1	458	...	...	...	...	86	3,566	5	175	1	30	1	44	
5	806	4	1,168	1	162	2	1,396	...	...	...	...	133	7,067	7	100	1	21	3	152	
5	807	2	537	2	1,015	1	262	...	...	...	...	109	4,867	5	100	...	...	2	65	
3	606	1	364	1	434	...	...	...	...	...	...	80	3,475	10	203	1	54	2	68	
6	1,157	4	1,559	1	347	...	...	1	88	...	...	142	6,473	11	300	3	217	3	130	
6	1,354	4	1,467	2	975	...	...	...	...	...	...	192	8,374	24	259	9	166	13	308	
11	1,886	8	2,494	2	1,629	2	1,373	2	2,678	...	...	320	16,892	12	120	9	173	7	180	
8	1,578	4	1,148	1	542	...	...	...	...	...	...	184	7,738	14	209	2	55	8	209	
8	1,492	4	1,420	1	511	...	...	...	...	...	...	63	4,921	1	12	...	...	...	...	
2	401	1	273	...	...	1	879	...	...	...	...	20	1,961	1	4	1	12	1	21	
1	31	1	198	1	267	...	...	...	...	...	...	6	570	...	...	...	...	...	...	
3	733	3	1,207	1	103	1	744	...	...	...	...	45	3,947	...	...	...	...	...	...	
5	879	...	...	1	52	1	774	...	...	...	...	39	2,924	...	...	...	...	...	...	
14	2,377	4	1,370	1	474	1	982	1	1,117	...	...	447	18,384	1	12	1	12	...	...	
57	10,693	46	45,561	13	8,015	8	6,862	8	9,300	3	5,152	1	3,231	1,049	82	1,051	39	765	36	857
3	568	2	770	...	...	...	...	...	...	...	...	88	2,440	...	...	...	...	...	...	
8	1,630	1	253	1	555	...	...	...	...	...	...	50	3,435	...	...	...	...	...	...	
8	1,741	3	1,019	...	...	...	...	...	...	...	...	49	3,746	...	...	...	...	...	...	
2	437	1	172	...	...	...	...	...	...	...	...	32	1,112	...	...	...	...	...	...	
262	49,991	138	44,959	50	27,113	29	20,995	16	15,122	3	5,152	1	3,231	4,962	338	5,714	143	3,416	129	3,831

PENSIONS—continued.

INCOME TAX ON GRATUITIES.

IN THE RUPEE.				NUMBER OF ASSESSSES AND AMOUNT OF TAX AT 4 PIES IN THE RUPEE.				TOTAL TAX ON SALARIES, PENSIONS AND GRATUITIES.				Remarks.		
XIII.		XIV.		I.		II.		Total tax on Pensions.		Total tax on Gratuities.				
Rs. 40,000, but less than Rs. 50,000.		Rs. 50,000, but less than Rs. 1,00,000.		Rs. 500, but less than Rs. 750.		Rs. 750, but less than Rs. 1,000.								
No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	
...	...	...	...	40	2,166	...	...	...	...	...	...	276	14,548	
...	...	...	...	23	1,005	...	...	...	...	...	...	114	4,408	
...	...	...	...	19	831	...	...	...	...	...	...	167	7,403	
1	779	...	...	60	5,359	...	...	1	19	1	19	198	12,881	
...	...	...	...	26	856	1	15	...	...	1	15	161	7,766	
...	...	...	...	19	1,188	...	...	...	...	...	...	143	7,618	
...	...	...	...	21	924	...	...	...	...	...	...	204	8,876	
...	...	...	...	15	936	...	...	...	...	...	...	145	7,939	
...	...	...	...	132	6,950	...	...	...	...	...	...	447	29,328	
...	...	...	...	72	2,484	...	...	...	...	...	...	209	9,414	
...	...	...	...	28	692	...	...	...	...	...	...	123	5,086	
...	...	...	...	29	927	...	...	...	...	...	...	173	10,484	
...	...	...	...	9	306	...	...	...	...	...	...	95	3,872	
...	...	...	...	14	369	...	...	...	...	...	...	117	7,430	
...	...	...	...	11	381	...	...	...	...	...	...	120	5,248	
...	...	...	...	17	662	...	...	...	...	...	...	97	4,137	
...	...	...	...	25	1,283	...	...	...	...	...	...	167	7,756	
...	...	...	...	69	5,831	...	...	...	...	...	...	261	14,205	
...	...	...	...	45	1,425	...	...	...	...	...	...	365	18,317	
...	...	...	...	36	2,082	...	...	...	...	...	...	220	9,820	
...	...	...	...	1	12	...	...	...	...	...	...	69	4,933	
...	...	...	...	7	325	...	...	...	...	...	...	27	2,286	
...	...	...	...	...	...	...	...	...	...	...	...	6	570	
...	...	...	...	2	72	...	...	...	...	...	...	47	4,019	
...	...	...	...	...	...	...	...	...	...	...	...	39	2,924	
...	...	...	...	2	26	...	...	...	...	...	...	419	18,360	
...	...	1	1,303	255	12,141	...	...	1	20	1	20	1,304	98,292	
...	...	...	...	...	...	...	...	...	...	...	...	38	2,440	
...	...	...	...	...	...	...	...	...	...	...	...	50	3,435	
...	...	...	...	...	...	...	...	...	...	...	...	49	3,746	
...	...	...	...	...	...	...	...	...	...	...	...	32	1,112	
1	779	1	1,303	977	49,233	1	15	2	59	3	54	5,942	3,38,603	

RETURN No. II.

(RULES 14 AND 20.)

Statement showing the Collections of Income Tax under Act II of 1886 from Interest on Securities in the year 1894-95.

Class.	Rate of Tax.	SECURITIES OF THE GOVERNMENT OF INDIA.		BONDS OR DEBENTURES CHARGED BY PARLIAMENT ON THE REVENUES OF INDIA.		SECURITIES OF LOCAL AUTHORITY OR COMPANY.		TOTAL.		REMARKS.
		Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	
I	2	3	4	5	6	7	8	9	10	11
I to VI	At 4 pies in the rupee.	Rs. 6,73,500	Rs. 509	Rs. ...	Rs. ...	Rs. 79,700	Rs. 97	Rs. 7,53,200	Rs. 606	
VII to XV	At 5 pies in the rupee.	19,13,57,300	1,79,037	...	...	4,56,50,500	62,073	23,70,07,800	2,41,110	
	Total	19,20,30,800	1,79,546	...	...	4,57,30,200	62,170	23,77,61,000	2,41,716	

B. E.
No. 5597

Forwarded to Government in the Financial Department with reference to Article 1629 of the Civil Account Code. Detailed statement accompanies.

O. T. BARROW,
Accountant General.

Dated Bombay, 31st May 1895.

Districts.	SECURITIES OF THE GOVERNMENT OF INDIA.				SECURITIES OF LOCAL AUTHORITIES AND COMPANIES.				Total.	
	At 4 Pies in the Rupee.		At 5 Pies in the Rupee.		At 4 Pies in the Rupee.		At 5 Pies in the Rupee.		Amount of Securities.	Amount of Tax.
	I to VI.		VII to XV.		I to VI.		VII to XV.			
	Amount of Securities.	Amount of Tax.	Rs.	Rs.	Amount of Securities.	Amount of Tax.	Rs.	Rs.	Rs.	Rs.
Ahmedabad	33,700	30	14,93,100	1,303	6,500	7	4,59,000	499	19,92,300	1,839
Broach	21,000	25	7,31,500	919	.....	.....	.....	.....	7,52,500	944
Kaira	.....	.....	27,900	27	.....	.....	.....	.....	27,000	27
Surat	91,500	82	15,46,500	1,855	1,500	2	88,500	218	17,28,000	2,157
Thána	.....	.....	15,000	32	.....	.....	.....	.....	15,000	32
Ahmednagar	.....	.....	1,76,000	230	.....	.....	.....	.....	1,76,000	230
Khândesh	.....	.....	1,19,900	181	.....	.....	.....	.....	1,19,900	181
Nasik	.....	.....	17,200	39	.....	.....	.....	.....	17,200	39
Poona	9,000	7	25,08,600	3,204	9,200	16	69,500	165	25,96,300	3,392
Sátara	12,000	8	68,000	56	5,600	7	1,73,100	273	2,58,700	344
Sholápur	.....	.....	75,300	78	12,000	18	41,500	172	1,28,800	268
Belgaum	2,100	2	1,60,600	152	.....	.....	.....	.....	1,62,700	154
Bijápur	.....	.....	65,500	47	.....	.....	.....	.....	65,500	47
Dhárwar	.....	.....	91,000	72	.....	.....	.....	.....	91,000	72
Kánara	3,300	3	8,900	9	.....	.....	.....	.....	12,200	12
Kolába	.....	.....	1,200	1	.....	.....	6,500	7	7,700	8
Ratnágiri	.....	.....	60,200	86	.....	.....	41,200	90	1,01,400	176
Hyderabad	.....	.....	1,84,700	167	.....	.....	.....	.....	1,84,700	167
Karáchi	5,500	4	22,29,700	2,048	.....	.....	2,00,500	3,575	24,35,700	5,627
Shikárpur	.....	.....	76,000	53	.....	.....	41,500	42	1,17,500	95
Aden	.....	.....	2,58,500	295	.....	.....	.....	.....	2,58,500	295
Baroda	8,000	10	2,04,61,500	16,134	.....	.....	.....	.....	2,04,69,500	16,144
Cutch	.....	.....	6,63,800	767	.....	.....	.....	.....	6,63,800	767
Kathiáwar	.....	.....	3,49,000	386	.....	.....	.....	.....	3,49,000	386
Bank of Bombay	4,87,400	338	15,99,68,600	1,50,896	44,900	47	4,45,29,200	57,032	20,50,30,100	2,08,313
Total	6,73,500	509	19,13,57,300	1,79,037	79,700	97	4,56,50,500	62,073	23,77,61,000	2,41,716

O. T. BARROW,
Accountant General.

Income Tax Act of 1886 : Reports on the working of the — in the Bombay Presidency during 1894-95.

No. 602.

FINANCIAL DEPARTMENT.

Bombay Castle, 14th February 1896.

Memorandum from the Accountant General, No. B.K.—5596, dated 31st May 1895—Submitting a statement showing the collections of Income Tax under Act II of 1886 from Salaries, Pensions, and Gratuities paid by Government in the year 1894-95, together with a statement showing district details.

Memorandum from the Accountant General, No. B.K.—5597, dated 31st May 1895—Submitting a statement showing the collections of Income Tax under Act II of 1886 from Interest on Securities in the year 1894-95, together with a statement showing district details.

Letter from the Commissioner of Income Tax and Political Resident, Aden, No. I.T.—96, dated 27th July 1895.

Letter from the Commissioner in Sind, No. 4217, dated 21st August 1895.

Letter from the Commissioner, N. D., No. 3438, dated 2nd September 1895.

Letter from the Collector of Income Tax, Bombay, No. 920, dated 11th September 1895.

Letter from the Commissioner, C. D., No. R.—3737, dated 13th September 1895.

Letter from the Commissioner, S. D., No. 3547, dated 16th September 1895.

Submitting reports on the working of the Income Tax Act within their respective jurisdictions during the year 1894-95.

Letter from the Commissioner of Income Tax and Political Resident, Aden, No. I.T.—98, dated 27th July 1895.

Memorandum from the Commissioner in Sind, No. 4219, dated 21st August 1895.

Letter from the Commissioner, N. D., No. 3439, dated 2nd September 1895.

Letter from the Collector of Income Tax, Bombay, No. 921, dated 11th September 1895.

Letter from the Commissioner, C. D., No. R.—3740, dated 13th September 1895.

Letter from the Commissioner, S. D., No. 3549, dated 17th September 1895.

Memorandum from the Commissioner in Sind, No. 4813, dated 1st October 1895.

Memorandum from the Commissioner, S. D., No. 3999, dated 14th October 1895.

Memorandum from the Commissioner, N. D., No. 4167, dated 24th October 1895.

Memorandum from the Commissioner in Sind, No. 5126, dated 24th October 1895.

Memorandum from the Commissioner, S. D., No. 4181, dated 29th October 1895.

Memorandum from the Commissioner, C. D., No. R.—4491, dated 1st November 1895.

Memorandum from the Commissioner, S. D., No. 4312, dated 8th November 1895.

Memorandum from the Commissioner, C. D., No. R.—4642, dated 9th November 1895.

Memorandum from the Commissioner in Sind, No. 5413, dated 12th November 1895.

Memorandum from the Commissioner, S. D., No. 4385, dated 13th November 1895.

Letter from the Accountant General, No. B.K.—23309, dated 29th November 1895—Stating in reply to Government memorandum No. 4017, dated the 25th of November 1895 that on comparing the figures given in the Income Tax Return No. VI for the Sátára District with his office accounts a difference of Rs. 36-11-0 is found to exist in the figures reported to Government by the Collector of Sátára and is due to that officer having included in his report the pay of the temporary establishment employed under his Huzur Deputy Collector for the month of March 1895, paid in April following; and adding that the actual charges incurred by the Collector during 1894-95 were Rs. 123-6-10 and not Rs. 160 as shown in the Return.

Memorandum from the Commissioner, C. D., No. R.—4894, dated 29th November 1895—Stating with reference to Government memorandum No. 3813, dated 8th idem as follows:—

“2. As regards paragraph 3 of the Government memorandum, the subjoined table sets forth the amounts of outstanding balances shown in Collectors' Returns Nos. IV and VII and the differences between the two sets of figures:—

Districts.	Balances as per Collector's Return No. IV.	Balances as per Collector's Return No. VII.	Difference between columns 2 and 3.
1	2	3	4
	Rs.	Rs.	Rs.
Ahmednagar	3,488	2,234	1,254
Sátára	1,064	614	450
Sholápur	452	412	40
Khándesh	1,139	1,124	15
Poona	1,749	1,284	465
Násik	1,259	1,061	198
	9,151	6,729	2,422

In Ahmednagar, Sátára and Sholápur the difference represents the outstandings on account of previous years included in Return No. IV but excluded from Return No. VII. In Khándesh the difference is due to the exclusion of Rs. 15 on account of the outstanding balance of penalties from Return No. VII. The balance shown against the Poona District in Return No. VII is exclusive of Rs. 465 on account of the outstandings of previous years. The balance however includes Rs. 22 on account of the outstandings of penalties made up as follows:—

Rs. 16 included in column 11 of Return IV.

„ 6 ditto 14 do.

As regards the difference noticeable between Returns Nos. IV and VII of the Násik District the Collector's explanation is not quite clear, but it appears that the difference is due to the exclusion from the latter return of the following items:—

Rs. 174 written off on account of previous years' arrears.

„ 24 on account of penalties included in columns 14 and 19 of Return No. IV.”

and making remarks.

Letter from the Government of Bombay to the Government of India, No. 4154, dated 6th December 1895—Forwarding a copy of the Reports on the operations in connection with the Income Tax in the Bombay Presidency for the year 1894-95 together with Income Tax Returns Nos. I to VII.

RESOLUTION.—No change was made during the year in the arrangements for the assessment and collection of the Income Tax. In Bombay City, as usual, a special establishment was maintained; in the Poona City and suburbs and in the cantonments of Poona and Kirkee the assessment was made by the City Magistrate and in Deesa by the Cantonment Magistrate. The whole of the special expenditure incurred on account of assessment and collection amounted according to the Collectors' returns, which have been verified by the Account-

ant General, to Rs. 53,499 and is compared with that for the previous year in the following table :—

	Year.	Special Officer.	Establishment.	Travelling allowance.	Contingencies.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.
Northern Division ... {	1893-94 ...	.....	2,207	5	181	2,393
	1894-95 ...	.....	2,244	.....	259	2,503
Central do. ... {	1893-94 ...	1,200	2,353	493	223	4,269
	1894-95 ...	1,200	2,866	.....	206	4,235
Southern do. ... {	1893-94 ...	.....	120	.....	455	575
	1894-95 ...	.....	120	.....	438	558
Sind ... {	1893-94 ...	.....	1,368	24	84	1,476
	1894-95 ...	.....	1,337	7	84	1,428
Bombay ... {	1893-94 ...	12,360	23,295	1,800	6,041	43,496
	1894-95 ...	12,000	23,477	1,800	6,624	43,901
Aden ... {	1893-94 ...	.....	732	.....	145	877
	1894-95 ...	.....	732	.....	142	874
Total ... {	1893-94 ...	13,560	30,075	2,322	7,129	53,086
	1894-95 ...	13,200	30,776	1,807	7,753	53,499

The variations are not important. The increase under Contingencies in Bombay seems to be due to the payment of a larger sum as commission to employers for collecting the tax; that under "Establishment" in the Central Division has not been explained.

2. Excluding the tax on official salaries, pensions and gratuities and Government securities, the original demand amounted to Rs. 34,95,739 against Rs. 34,71,610 in 1893-94. The increase of Rs. 24,129 was mainly due to larger assessments in Sind and the Central Division, partly counterbalanced by slight decreases in the Northern Division and Bombay.

3. The final demand (exclusive of the tax on official salaries, &c., collected by the Accountant General) amounted to Rs. 32,23,083 against Rs. 32,47,476 in the previous year. The figures for the two years are compared in the following table :—

	Year.	Part I.	Part II.	Part III.	Part IV.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.
Northern Division. {	1893-94 ...	11,770	27,382	564	3,92,824	4,32,540
	1894-95 ...	12,303	23,140	725	3,91,537	4,27,705
Central do. ... {	1893-94 ...	10,251	1,973	568	3,79,713	3,92,505
	1894-95 ...	11,270	2,569	664	3,90,295	4,04,798
Southern do. ... {	1893-94 ...	21,633	217	63	1,79,358	2,01,271
	1894-95 ...	24,635	1,758	97	1,80,707	2,07,197
Sind ... {	1893-94 ...	25,662	1,631	3,081	2,72,590	3,02,964
	1894-95 ...	27,910	1,938	3,619	2,81,623	3,15,090
Bombay ... {	1893-94 ...	3,42,591	4,99,105	55,343	9,89,224	18,86,263
	1894-95 ...	3,71,130	4,21,264	58,493	9,84,170	18,35,057
Aden ... {	1893-94 ...	12,891	2,042	.....	17,000	31,933
	1894-95 ...	12,734	1,739	.....	18,763	33,236
Total ... {	1893-94 ...	4,24,798	5,32,350	59,619	22,30,709	32,47,476
	1894-95 ...	4,59,982	4,52,408	63,598	22,47,095	32,23,083

4. As far as the Mofussil is concerned the figures under Parts I, II and III do not call for much notice, the only variation of importance being a decline of Rs. 4,242 under Part II in the Northern Division, which is attributed to the fact that the cotton mills at Ahmedabad and Broach were worked at a loss during the year. In Bombay City on the other hand the fluctuations were very marked, the receipts under Part I increasing by Rs. 28,539, while those under Part II declined by no less than Rs. 77,841. The improvement under Part I was mainly due to the opening of new firms and companies and to larger payments of salaries by Railway Companies; while of the decrease under Part II one-third was under "Profits of Railways" and was occasioned partly by a smaller goods traffic on the G. I. P. Railway and partly by the absence of the special recoveries of arrears which swelled the total amount shown as final demand for the previous year, and the remainder was under "Profits of other Joint Stock Companies," the cause assigned being the depressed state of the cotton mill industry owing to the low price of yarns and the unfavourable state of exchange with China. Under Part IV there was a decline in the receipts in Bombay but not to the extent expected from the stagnation of trade. In the Northern Division also there was a decrease mainly owing to an unfavourable season in Surat; in other Divisions there was a considerable increase, which is attributed to a prosperous year and to greater accuracy in the preparation of the assessment lists.

5. The proportion of reductions on appeal to original assessments was much the same as in the previous year in the Central and Southern Divisions and in Sind; in the Northern Division there was a small and in Bombay a large increase, which in the latter case should have been explained. The reduction from 9·8 to 4·8 of the percentage in the Sátára District is satisfactory; but it is observed that the average incidence of the tax both per head of population and per head of tax-payers in that district, which is believed to be much above the average in prosperity, is lower than in any other district of the Presidency with the exception of Kánara and Ratnágiri. The statement submitted for the Central Division showing the fluctuations under Part IV consequent on orders passed on appeal and revision does not explain whether the enhancements are due solely to orders passed on appeal petitions or also to the issue of supplementary lists; this omission should be rectified in future reports.

6. The collections under the different heads specified in paragraph 3 of this Resolution are shown in the following table:—

	Tax.	Penalties.	Arrears of previous years.	Total.
	Rs.	Rs.	Rs.	Rs.
Northern Division	4,22,034	111	1,767	4,23,912
Central do.	3,98,151	665	4,882	4,03,698
Southern do.	2,05,500	337	976	2,06,813
Sind	3,13,631	562	655	3,14,848
Bombay	17,33,806	10	1,41,675	18,75,491
Aden	32,385	123	.....	32,508
Total ...	31,05,507	1,808	1,49,955	32,57,270

The collections on account of official salaries, pensions and gratuities amounted to Rs. 3,38,603 and those on account of interest on Government securities to Rs. 1,79,546 as compared with Rs. 3,26,753 and Rs. 1,54,752 respectively in the previous year. The total collections for the year were Rs. 37,75,419 against Rs. 36,53,741 in 1893-94; the increase is mainly due to the collection of the large balance of Rs. 1,41,675 outstanding in Bombay on account of the previous year. As regards the figures given in columns 3 and 4 of Return No. III for the Southern Division and Sind, it is not clear whether they have been included in Return No. I furnished by the Accountant General; a further report should be submitted on this point. The total amount of penalties inflicted is rather less than in 1893-94; but this result is almost entirely due to a large decline in the Násik District, where there was in the previous year an unusually large number of penalties, commented on in paragraph 6 of Government Resolution

No. 533, dated February 13th, 1895. On the whole the amount shows a slight tendency to increase.

7. The balances outstanding on March 31st, 1895 were as follows :—

	1893-94.	1894-95.
	Rs.	Rs.
Northern Division	4,484	6,764
Central do.	9,578	9,151
Southern do.	1,846	2,125
Sind	1,237	1,789
Bombay	1,41,675	1,01,251
	1,58,820	1,21,080

In the Mofussil the tax was generally collected without difficulty and the arrears were small. In Bombay the amount outstanding at the close of the year was somewhat larger than usual, but it is satisfactory to note that it was fully collected before the submission of the report to Government.

8. The administration of the Act appears to have been generally uneventful and the smooth working of it is creditable to the officers responsible for it.

G. S. CURTIS,

Under Secretary to Government.

To

The Commissioner in Sind,
 The Commissioners, N. D., C. D., and S. D.,
 The Accountant General,
 All Collectors, including the Collectors and Deputy
 Commissioners in Sind,
 The Commissioner of Income Tax, Bombay,
 The Collector of Income Tax, Bombay,
 The Political Resident, Aden,
 The Survey Commissioner and Director of Land
 Records and Agriculture,
 The Political Agent, Káthiáwár,
 The Political Agent, Kolhápur and Southern Marátha
 Country,
 The Political Agent, Cutch,
 The Political Agent, Mahi Kántha,
 The Political Superintendent, Pálanpur,
 The Political Superintendent, Sávantvádi,
 The Agent to the Governor General at Baroda (by
 letter),
 The Political Department of the Secretariat,
 The Public Works Department of the Secretariat,
 The Controller of Military Accounts, Bombay Com-
 mand,
 The Editors' Table, Bombay,
 The Editors' Table, Poona, *care of* the City Magistrate,
 Poona,
 The Editor and Proprietor, *Dhárwár Vritt*, Dhárwár
 (for his own use and for the use of other Editors
 of newspapers in Dhárwár),
 The Editors' Table, Belgaum, *care of* the Secretary to
 the Belgaum Municipality,
 The Government of India,
 The Secretary of State for India. } By letter.

With copies of
 the Reports.

